

**STATEMENT OF WORK
STRATEGIC ADVISOR SERVICES AGREEMENT**

Contractor	Ernst & Young LLP
Supplier#	245048 - 005
Contract ID#	C21CFFS42050
Master RFP Reference#	RFP#SA-MF5
Statement of Work Ref#	2021 – FIN (CAS – Housing Reviews)

WHEREAS:

- A.** The parties entered into a Strategic Advisor Services Agreement dated April 25, 2021 (the “Umbrella Agreement” or “Agreement”), that contemplates the Province retaining the Contractor to provide specified Services in accordance with certain terms and conditions, set out in a Statement of Work, once it has been agreed upon and executed by both parties.
- B.** The Umbrella Agreement requires that the Contractor deliver to the Province Lead fully completed and signed copies of:
1. the “Contractor’s Undertaking of Confidentiality” that covers the Contractor and each of its employees that will be involved in providing the Services for or on behalf of the Contractor, attached as Appendix 4 of this Statement of Work;
 2. an “Subcontractor’s Undertaking of Confidentiality” that covers each Subcontractor and its employee(s) that will be involved in providing the Services for or on behalf of the Contractor, attached as Appendix 5 of this Statement of Work;
 3. the “Contractor’s Conflict of Interest Disclosure” that covers the Contractor and each of its employees that will be involved in providing the Services for or on behalf of the Contractor, attached as Appendix 6 of this Statement of Work; and
 4. a “Subcontractor’s Conflict of Interest Disclosure” that covers each Subcontractor and its employee(s) that will be involved in providing the Services for or on behalf of the Contractor, attached as Appendix 7 of this Statement of Work.
- C.** The parties wish to enter into this Statement of Work as contemplated in the Umbrella Agreement.

NOW THEREFORE in consideration of these premises and other good and valuable consideration (the receipt and sufficiency of which is hereby acknowledged by each party), the parties agree as follows.

Interpretation:

- 1.1** All capitalized words or phrases in this Statement of Work have the same meaning as in the Umbrella Agreement.
- 1.2** This Statement of Work forms part of and is subject to all of the terms and conditions of the Umbrella Agreement.
- 1.3** In the event of any conflict between this Statement of Work and the Umbrella Agreement, the Umbrella Agreement will prevail over any conflicting provision in this Statement of Work, unless that conflicting provision expressly states otherwise.
- 1.4** If the Contractor submitted an SoW Proposal further to Part 2 of Schedule A of the Umbrella Agreement, that SoW Proposal may be attached as Appendix 2 to this Statement of Work. If so attached, the SoW Proposal will form part of this Statement of Work. In the event of a conflict between this Statement of Work (including any other Appendices) and the SoW Proposal, this Statement of Work prevails.
- 1.5** If the Province attaches a ministry SoW Terms of Reference to this Statement of Work as Appendix 3, that SoW Terms of Reference will form part of this Statement of Work. In the event of a conflict between this Statement of Work (including any other Appendices) and the SoW Terms of Reference, this Statement of Work prevails.

Term:

- 2.** The Term of this Statement of Work commences on Oct 1, 2021 and ends on March 31, 2022, unless earlier terminated in accordance with the provisions of the Umbrella Agreement.

Services:

- 3.** The Contractor will provide the Services described in this Statement of Work and, at all times, in compliance with the Umbrella Agreement.

Context

The Crown Agencies Secretariat (CAS), under the Ministry of Finance, has strategic oversight responsibilities for six Crown Agencies including the BC Housing Management Commission (BC Housing).

BC Housing works in partnership with the private and non-profit sectors, provincial health authorities and ministries, other levels of government and community groups to develop a broad range of housing options for BC residents.

The corporation has a broad scope and mandate with services delivered across the province and is one of the largest housing development organizations in Canada. BC Housing's services are delivered by an executive team through seven branches including Operations, Human Resources, Corporate Services, Corporate Communications, Development Services and Asset Strategies, Strategic Initiatives and Business Performance, and Licensing and Consumer Services.

BC Housing has been tasked with delivering services within a progressive and ambitious housing policy as reflected in government mandate letter direction to the Crown corporation, which includes meeting specific affordable and social housing targets through Building BC programs and delivering more affordable housing through HousingHub partnerships.

Building BC is a \$6.6 billion investment by the Province to build 114,000 units over 10 years. Building BC was launched in September 2018 to create new affordable social and supportive housing for low- to moderate-income earners, including families, seniors, youth, people with disabilities, Indigenous peoples, those experiencing homelessness and at risk of homelessness, and women and children fleeing violence. Building BC programs include the Community Housing Fund, Women's Transition Housing Fund, Indigenous Housing Fund, and Supportive Housing Fund.

HousingHub: The core goal of the HousingHub is to increase the supply of affordable housing for middle-income earners via new construction or redevelopment of existing sites. The HousingHub is a division within BC Housing, established to seek innovative partnerships with local housing organizations, community land trusts, Indigenous groups, faith-based groups, charities, the development community, financial institutions and other industries to create affordable rental housing and homeownership options. Through private and community partnerships, the HousingHub aims to provide low-cost financing, access to land, and no- or low-capital equity. In January 2020 there were more than 2,600 HousingHub homes in various stages of development through 30 projects across 19 communities.

Starting with Budget 2018, BC Housing has seen significant funding increases from government, most notably an increase in borrowing capacity of \$2 billion for a total of \$2.8 billion (effective April 1, 2021 until March 31, 2028), and related expected program expansion, to support this ambitious agenda.

Within this context, Government wants to ensure that BC Housing has appropriate governance and organizational capacity to support its mandate and work, and the financial systems and processes in place to support accurate and effective financial reporting to government and the public. This work will review operating funding provided through the Housing Priority Initiatives Special Account and the Housing Endowment Fund Special Account.

As part of this review, CAS will also concurrently undertake a review of BC Housing's operations and governance structure, with a focus on the Building BC, HousingHub and homelessness programs and services.

- A. Financial Systems Review:** This review is to consider the current state and strategic context within which BC Housing¹ operates, evaluate its financial systems in place to ensure appropriate oversight of the Building BC, HousingHub and homelessness programs and services in particular, and undertake a gap analysis and form recommendations on opportunities to improve overall financial accountability, processes (in support of improved service delivery results), and reporting outcomes. The scope of work is to be undertaken by the Contractor in close collaboration with CAS. The Contractor will engage CAS in all stages of the review.
- B. Operational Review:** This review is intended to consider the current state and strategic context within which BC Housing operates, evaluate its governance, corporate strategy and organizational structure to ensure appropriate oversight of the Building BC, HousingHub and homelessness programs and services in particular, and undertake a gap analysis and form recommendations on opportunities to improve overall service delivery and reporting requirements. The scope of work is to be undertaken by the Contractor in close collaboration with CAS. The Contractor will engage CAS in all stages of the review.

Under direction of the Province Lead and of the Project Steering Committee (as appropriate), the Contractor will:

Financial Systems Review:

- A1.** Review the current state of BC Housing's financial systems, processes, oversight mechanisms and policies, including:
- a) Current government directions to BC Housing regarding service delivery and financial reporting requirements.
 - b) Current public commitments regarding service delivery and associated investment commitments.
 - c) BC Housing's current risk identification and management frameworks, decision making processes and procedures for investment decisions.
 - d) Financial systems and structures to support the delivery of BC Housing programs, services and capital projects.
 - e) Finance systems controls, management controls and reporting capabilities to meet corporate due diligence and government/stakeholder reporting requirements.
 - f) A summary of the Facility Condition Indexes for BC Housing's buildings inventory, as well as an assessment of its routine maintenance, planning, budgeting and delivery.
 - g) Operating funding (historic and forecasted) provided through the responsible Ministry; the Housing Priority Initiatives Special Account; the Housing Endowment Fund Special Account; or other sources.
 - h) Financing available (historic and forecasted) through Fiscal Agency Loans or other sources.
- A2.** Based on information and analysis in A1, evaluate the current state against best practices. Focus areas are to include:

¹ References to BC Housing in the Financial Systems Review also refer to the Provincial Rental Housing Corporation (PRHC).

- a) Governance to support appropriate oversight, accountability and due diligence in short- and long-term financial planning: decision-making; budgeting; implementation of operating and capital investments; and reporting.
- b) Financial systems and structure, management controls and reporting capabilities to deliver Building BC and HousingHub programs and homelessness programs and services, including delivery of capital infrastructure projects, i.e. excluding licensing and authorizations, and research and education programs. Does the current model provide the following:
 - i. necessary financial oversight and transparency
 - ii. necessary financial tools, measures and financial expertise or resources to effectively deliver the HousingHub lending programs
 - iii. appropriate risk management processes and procedures: Special attention should be paid to what assessment criteria and qualifications contribute to the decision to issue debt for housing projects. Are these appropriate or sufficient, and is borrowing being executed on a 'just-in-time' basis as intended (thereby minimizing interest costs)?
 - iv. appropriate procurement and approval processes for purchasing, service contracts and capital construction projects, as well as what protocols are in place to ensure sound, competitive processes with the appropriate risk mitigations. This section should also consider the procurements undertaken by BC Housing's partners (generally societies or non-profit organizations) using provincial funding or financing.
 - v. Structures to support effective (operational and financial) performance reporting to government (through the ministry responsible).
- c) Assess whether the Housing Endowment Fund Special Account is still appropriate or effective, given more modern funding and financing mechanisms are available. In addition, assess whether there are opportunities to borrow or incur debt from sources other than a Fiscal Agency Loan.
- d) Assess whether or why (including pros and cons) it is necessary, to have two separate legal entities: BC Housing and PRHC.

A3. Undertake a gap review of financial processes, tools and/or measures, as informed by the research and findings from A1 and A2.

A4. Prepare and submit to the Provincial Lead/Steering Committee, a report that summarizes the findings of A1-A3, a prioritized list of recommended opportunities and proposed action plans to implement opportunities. For recommendations that may have a relatively high degree of complexity or implementation costs, options should be provided for lower-complexity/lower-cost alternatives, or for phased implementation approaches.

Operational Review:

B1. Review the current state and strategic context of BC Housing, including:

- a) Government directions to BC Housing regarding service delivery, planning and reporting requirements;
- b) Legal and public commitments regarding capital infrastructure and service delivery;

- c) Systems for performance measurements, targets, metrics and reporting processes to support performance;
- d) BC Housing current governance, decision making processes and organizational structure;
- e) BC Housing's internal project development and approval processes;
- f) Input into and review of outcomes of jurisdictional scan of approaches to social housing development conducted by CAS;
- g) Reports from previous reviews of BC Housing by the Auditor General of BC, BC Housing's own internal audit, the BC Ministry of Finance's internal audit, other consultants or advisors.

B2. Based on the information gathered in B1, evaluate against best practices:

- a) Whether current governance supports appropriate oversight, accountability and due diligence in decision-making.
- b) Organizational structure to deliver Building BC and HousingHub programs and homelessness programs and services:
 - i. provides necessary oversight and clear accountabilities for program delivery;
 - ii. is appropriately structured including corporate legal structure to deliver on the current mandate;
 - iii. has the necessary organizational capacity, skills and expertise to effectively manage the HousingHub lending programs;
 - iv. appropriate governance for risk management processes and procedures;
 - v. appropriate governance for project development and approval processes; and
 - vi. has the structure in place to support effective relationship with, and reporting to, government through ministry responsible on issues management, program delivery and communications.
- c) Systems for performance measurements, targets, metrics and reporting to support performance evaluation.

B3. Undertake a capability gap review and identify a prioritized list of recommended opportunities and proposed action plan to address opportunities.

B4. Prepare and submit to the Provincial Lead/Steering Committee, a report that summarizes the findings of B1-B3, a prioritized list of recommended opportunities and proposed action plan to address opportunities. For recommendations that may have a relatively high degree of complexity or implementation costs, options should be provided for lower-complexity/lower-cost alternatives, or for phased implementation approaches.

C. Other Engagement Criteria: As both reviews are undertaken, the Contractor will provide ongoing engagement progress reports to the Province Lead and, as applicable, to the Steering Committee. The Contractor will take an approach for the reviews that will include at minimum interviews with key stakeholders, for example:

- a) Staff from the Ministry responsible for Housing
- b) BC Housing CEO, CFO, Vice Presidents, and Associate Vice Presidents of all departments and key identified staff within BC Housing
- c) Treasury Board Staff

- d) Provincial Treasury
- e) Internal Audit, Ministry of Finance
- f) Select partner agencies and BC Housing service providers

- D. As directed by the Province Lead, provide briefings and/or presentations on the results of the Services; and
- E. Other Services directly related to this Statement of Work as may be mutually agreed to by the Contractor and the Province Lead.

Deliverables:

- 4. Before the expiry or earlier termination of this Statement of Work, the Contractor will prepare and deliver to the Province Lead the following Deliverables by the dates specified, unless otherwise approved by the Province Lead:

Kirsten Tisdale

Table 1

Deliverable*	Milestone Date	
Draft review criteria and approach	October 1, 2021	October 15, 2021
Interviews with key BC Housing contacts and stakeholders	October 5 – October 15, 2021	October 18 - October 30, 2021
A1 and A2: Interim summary of findings of current state of BC Housing's financial systems and processes, evaluated against best practices.	October 22, 2021 November 12, 2021	
B1 and B2: Interim summary of findings and recommendations for operational review, evaluating current state against best practices	October 30, 2021 November 19, 2021	
A3 and A4: Prepare draft and final financial systems review report	November 19, 2021	December 3, 2021
B3 and B4: Prepare draft and final operational review report	December 3, 2021	December 17, 2021
Provide ongoing engagement progress reports.	Weekly	
Provide other related services as may be mutually agreed.	TBD	

* Before or in parallel with commencing the Services, if directed to do so, the Contractor must prepare for the approval of the Province Lead a "Project Implementation Plan" that includes but may not be limited to: a project communications approach; a Project Charter; a work plan with timelines and milestones; and a project risk management plan.

- 5. The form, content and timing of the Deliverables will be mutually agreed to between the Contractor and the Province Lead.

Key Personnel and Province Lead:

- 6. The Advisor for this Statement of Work is Kirsten Tisdale. The Advisor will report to the Province Lead, or such other person or committee that the Province Lead may designate in writing and will represent the Contractor in all matters pertaining to this Statement of Work. The Contractor will not change the Advisor without the Province's prior written consent, except as permitted under the Umbrella Agreement, Schedule A, Part 4, section 3.

7. In relation to this Statement of Work the Key Personnel for the Contractor are as listed in Table 2, below. The Contractor may request changes to the Key Personnel and, if agreeable to the Province, the parties will execute an amended Statement of Work detailing such changes. In the event of an approved change to the Key Personnel, the provisions of the Umbrella Agreement, Schedule A, Part 4, section 6 apply.
8. The Province Lead for this Statement of Work is below.

Province Lead:

Name:	Holly Cairns	Title:	Principal Crown Agencies Secretariat Ministry of Finance
E-mail:	Holly.Cairns@gov.bc.ca	Tel:	778 698-0400

In addition to the Province Lead, the Ministry of Finance's representative for all matters regarding the Umbrella Agreement is below.

Ministry of Finance Representative:

Master RFP Ref:	RFP #SA – MF5		
Name:	Doug Foster	Title:	ADM, Deputy Minister's Office, Ministry of Finance
E-mail:	Doug.Foster@gov.bc.ca	Tel:	(250) 387-9022

Accountability, Reporting and Materials:

9. The Contractor will rely on information provided to it by the Province or other parties authorized to provide such information and will make all reasonable efforts to independently verify the accuracy and completeness of that information within the time and provisions of any approved Project Implementation Plans prepared as part of this Statement of Work.
10. On an ongoing basis, the Province Lead, the ministry Steering Committee (if applicable) and Contractor will mutually review the Services, Project Implementation Plan and project timelines to confirm the appropriateness of, or amend the identified Services, Project Implementation Plan, project budget and timelines in this Statement of Work.
11. Without limiting the generality of sections 2.5 [Standards in relation to persons performing Services] and 13.4 [Subcontracting] of the Umbrella Agreement, the Contractor is responsible for the work of the Key Personnel in providing the Services under this Statement of Work.
12. In addition to the provisions of Part 5 of the Umbrella Agreement [Privacy, Security and Confidentiality], the Contractor will ensure that if Key Personnel are located outside of Canada, to the extent practically and commercially possible, any Received Material under this Statement of Work is secured and will remain in Canada.
13. In addition to sections 5.3 [Confidentiality] and 6.1 [Access to Material] of the Umbrella Agreement, if the Contractor be required to comply with a professional standard that requires the

retention of and access to records owned by the Province under this Statement of Work by person(s) other than those that are covered by and subject to an “Undertaking of Confidentiality” and a “Conflict of Interest Disclosure” as described in the Recitals to this Statement of Work, the Contractor will provide to the Province Lead a list of such records and an additional “Undertaking of Confidentiality” and “Conflict of Interest Disclosure” for each such person.

14. In this Statement of Work, “Incorporated Material” means any material in existence prior to the start of the Term of this Statement of Work or developed independently of this Statement of Work, and that is incorporated or embedded in the Produced Material by the Contractor or a Subcontractor.
15. The Contractor acknowledges that under the terms of the Umbrella Agreement, the Province exclusively owns all intellectual property rights, including copyright, in the Received Material that the Contractor receives from the Province and any Produced Material, other than Incorporated Material. For greater certainty and without limiting section 1.2 of this Statement of Work, the Contractor acknowledges that section 6.4 of the Umbrella Agreement [Rights in relation to Incorporated Material] applies to this Statement of Work.

Fees and Expenses:

16. Despite any other provisions of this Statement of Work, **\$824,000 (CDN)** is the *maximum amount* that the Province is obligated to pay to the Contractor for fees and expenses under this Statement of Work (exclusive of any applicable taxes described in section 3.1(c) of the Umbrella Agreement) without prior written approval from the Province Lead. This maximum amount includes \$814,000 (CDN) for fees, and \$10,000 (CDN) for other expenses including travel. Further information is provided in Appendices 1 and 2.
17. The hourly rates and applicable travel group rates for each of the Key Personnel are as specified below. Unless otherwise approved by the Province Lead, the hourly rates and travel group rates must not exceed those provided under Table 2 and Appendices 1 and 2.

Table 2

Key Personnel of the Contractor	Estimated level of effort	Hourly rate (\$CDN)*	Travel Group Rate
Advisor: Kirsten Tisdale, Partner	s.21	\$425	
Bill Kessels		\$400	
Contractor’s Employee(s) as Key Personnel: (list each)			
Dana Burgess		\$340	
Charlotte Avery		\$225	
Nicholas Najy		\$175	
Karisma Jutla		\$175	
Paul Palmer		\$400	
Andrew Evans		\$400	
Tom Hohendorff		\$400	
Chris Madsen		\$400	

David Bryden	s.21	\$340	
John Barrett		\$400	
Kevin Teo		\$400	
Jeff Wood		\$400	
Josh Colle		\$400	
Walter Lee		\$400	
Jacque Psyden-Jones		\$340	
Ron Patrickson		\$400	
Mohamed Bhamani		\$400	
Michelle Moonsammy		\$400	
Approved Subcontractor(s) as Key Personnel: (list each)			
Helen To		\$340	

*Hourly rates for Approved Subcontractors must not exceed the hourly rate for the Advisor unless approved by the Province Lead. In assessing a request for such approval, the Province Lead will consider (1) whether the majority of the Services are provided by the Contractor (Advisor and Contractor's employees), (2) if the use of Approved Subcontractors is for a short-term period only, and (3) if the overall costs to the Province are lower than other Statement of Work Proposals received by the Province.

Following engagement with the Ministry of Finance, Ernst and Young follows an agreed hourly rate which will result in an average hourly rate of \$278, after the total discount of \$175,000 from taking on the Financial Systems and Operational Reviews simultaneously.

18. If there are any approved changes to the Key Personnel in relation to this Schedule of Work (as approved by the Province Lead pursuant to section 7 of this Statement of Work), the Province Lead must approve the hourly rates for each additional Key Personnel in advance of such Key Personnel commencing Services, provided however that the Province Lead will not approve an hourly rate for an added Key Personnel that exceeds the hourly rates approved for Key Personnel providing comparable services.
19. Despite section 3 of Schedule B of the Umbrella Agreement, for this Statement of Work, all expenses, whether or not involving travel, require the prior written approval from the Province Lead and must be in accordance with the Province's applicable policies at the time.
20. The travel group rates I and II are specified in Appendix 1 to this Statement of Work. Under no circumstances will travel be approved above the travel group I and/or II rates as applicable for the specific Key Personnel.

Statements of Account:

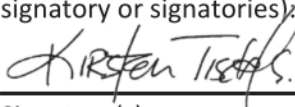

21. In order to obtain payment of any fees and expenses under this Statement of Work for billing periods detailed below (each a "Billing Period"), the Contractor must deliver to the Province Lead on a date after the Billing Period (each a "Billing Date") a written statement of account in a form satisfactory to the Province Lead containing:
 - (a) The following coding
Client: 022 RC: 32238 SL: 10060 STOB: 6101 Project: 3200000;
 - (b) the Contractor's legal name and address;

- (c) the date of the statement, and the Billing Period to which the statement pertains;
- (d) the Contractor's calculation of all fees claimed for hours/dates being charged, that Billing Period, including a declaration by the Contractor of all hours worked on each day during the Billing Period for which the Contractor claims fees and a description of the applicable fee rates;
- (e) a chronological listing, in reasonable detail, of any expenses claimed by the Contractor for the Billing Period with receipts attached, if applicable, and, if the Contractor is claiming reimbursement of any GST or other applicable taxes paid or payable by the Contractor in relation to those expenses, a description of any credits, rebates, refunds or remissions the Contractor is entitled to from the relevant taxation authorities in relation to those taxes;
- (f) the Contractor's calculation of any applicable taxes payable by the Province in relation to the Services for the Billing Period;
- (g) a description of this Agreement and the applicable Statement of Work;
- (h) a statement number for identification; and
- (i) any other billing information reasonably requested by the Province.

Execution and Delivery of Statement of Work:

22. This Statement of Work may be entered into by a separate copy of this Statement of Work being executed by, or on behalf of, each party and that executed copy being delivered to the other party by a method provided for in section 13.1 [Delivery of Notices] of the Umbrella Agreement or any other method agreed to by the parties.

The parties have executed this Statement of Work as follows:

<p>SIGNED with an effective date of the 1st day of October 2021 by the Contractor (or, if not an individual, on its behalf by its authorized signatory or signatories).</p>  <p>Signature(s)</p> <p>Kirsten Tisdale Print Name(s)</p> <p>Partner – Advisor Ernst & Young LLP Print Title(s)</p>	<p>SIGNED with an effective date of the 1st day of October 2021 on behalf of the Province by its duly authorized representative:</p>  <p>Signature</p> <p>Douglas S. Scott Print Name</p> <p>Deputy Minister – Crown Agencies Secretariat - Ministry of Finance Print Title</p>
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APPENDIX 1 – TRAVEL GROUP RATES

1. See <https://www2.gov.bc.ca/assets/download/F50CF1DF70284E05807461CC41C2FE75> or such other updates that the Province Lead may provide from time to time in accordance with the Province's policies.
2. For greater certainty, only sections 1, 2, 6 and 7 of the above link are applicable to this Statement of Work.
3. Sections 19 and 20 of this Statement of Work continue to apply despite this link being provided.
4. The Contractor is reminded that the provisions of section 3 of Schedule B of the Umbrella Agreement apply to this Statement of Work in relation to expenses.

APPENDIX 2 – STATEMENT OF WORK PROPOSAL

Ernst & Young LLP Proposals – Financial System Review (submission #1) and Operational Review (submission #2).

To be included

Crown Agencies Secretariat - Ministry of Finance

Proposal Expression of Interest - Strategic
Initiatives - #2021 - FIN (CAS - Housing
Reviews)

Submission 1 - Financial Systems Review

August 17, 2021

Holly Cairns
Finance
Principal, Crown Agency Policy & Strategic Initiatives
Crown Agency Secretariat, Ministry of Finance
The Government of British Columbia
400-645 Tyee Road,
Victoria, BC, V9A6X5

August 17, 2021

**RE: Request for Proposal Expression of Interest - Strategic Initiatives -
#2021 - FIN (CAS - Housing Reviews)**

Dear Holly,

Please find enclosed our technical offer to provide the Crown Agencies Secretariat within the British Columbia Ministry of Finance with professional services in response to Request for Proposal Expression of Interest - Strategic Initiatives - #2021 - FIN (CAS - Housing Reviews 1/ 2) - Financial Systems Review.

You can be confident that EY is the best choice for the following reasons:

- ▶ Deep experience in financial systems, processes and reporting assessment and selection for public and private sector organizations of varying size and complexity across Canada
- ▶ Strong understanding of finance leading practices related to processes and technology that will enable us to provide comprehensive recommendations and a focused action plan
- ▶ Experience delivering strategic, critical, and sensitive engagements in partnership with the Government of British Columbia

We welcome the opportunity to discuss our proposal with you and respond to any questions you may have.

Yours very truly,



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Confidential and proprietary – Disclosure of this proposal to third parties is prohibited. It is intended to be used solely for the purpose of evaluating whether or not to engage us to provide you with professional services. This proposal does not constitute an agreement between us or an offer to perform services – a binding agreement between us shall exist only upon execution of a mutually agreed engagement letter or contract.

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“EY” as used in this proposal means the Canadian firm of Ernst & Young LLP or, as the context requires, other member firms of the global Ernst & Young network, each of which is a separate and independent legal entity.

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Executive summary

Your Vision

Effective April 1, 2021, BC Housing, has seen a significant increase in borrowing capacity, which has been coupled with a progressive and ambitious housing policy. With this additional funding there is increased need to ensure there is adequate transparency into how BC Housing operates and that citizens receive accountability and value for money in the Corporation's service delivery of affordable and social housing programs. There is a particular focus on ensuring that the appropriate financial systems and processes are in place to support accurate and effective financial reporting.

As the Crown Agencies Secretariat ("CAS"), within the Ministry of Finance ("the Ministry") EY understands that you are looking to **s.12** on BC Housing's financial systems, governance, decision making and processing capacity particularly considering the significant increase in scale of funding changes in years ahead and increased scrutiny that will be placed on this spending. EY understands the high-profile and sensitive nature of this Financial Systems Review and the importance of getting this right to not only the Ministry and CAS but also the citizens of British Columbia. This review is also intended to provide an opportunity to review the operating funding provided to BC Housing through the Housing Priority Initiatives Special Account and the Housing Endowment Fund Special Account. The insights, recommendations, and action plan you are looking for should focus on opportunities to improve BC Housing's overall financial accountability, processes that support of improved service delivery results, and reporting outcomes.

Moving Forward

The need for an experienced, and trusted partner and advisor

To deliver on the critical mandates of both the Ministry and BC Housing, you will need a trusted advisor that can bring a depth of experience from across Canada, but also one that is deeply rooted and understands the local realities and who has worked with you on some of your most complex files in the past few years. In order to assist, advise, and guide you through this challenging, and exciting, strategic review exercise, we have assembled an EY team that has extensive experience in working with public sector clients across Canada, including the Government of British Columbia, on a wide array of financial and systems reviews including financial systems assessment and transformation, risk and decision making, internal controls, and loans management.

We have collaboratively worked with the Province on a variety of sensitive engagements and complex reviews. Recently, we partnered with the City of Toronto which is transforming its enterprise finance function and associated finance ERP and other financial management and reporting applications. They needed a partner with experience in large scale strategic ERP implementations who could take lessons learned and apply them to the procurement requirements to find a System Integrator. EY has also supported the Province of Nova Scotia with a comprehensive review of the current state of back-office services and the design of future organizational and operating model options across government departments, school boards, health authorities and several Crown corporations. In addition, our team also recently supported the Government of Ontario to enable a best-practices financial management model by implementing an enterprise-wide solution that transformed and modernized the way planning, budgeting, and forecasting activities are conducted at the province.

We will bring forward these insights and our in-depth experiences from these engagements, along with a significant number of functional-area specific projects detailed later in this document to support the delivery of this Financial Systems Review.

The right approach

Our team, approach and methodology for this engagement have been developed keeping your strategic priorities, timeline and focus areas in mind to make sure our eventual recommendations are in sync with your future direction and provide the appropriate level of detail to enable informed next steps. We have carefully selected a strong team of leaders and experts, each bringing a specific strength to the team. We have included consultants who have worked with the Government of British Columbia, local municipalities and other public sector clients throughout BC and Canada, and resources with specific domain leading practice expertise aligned to your needs.

In order to ensure that your objectives and goals are not only met, but exceeded, we have proposed additional (and scalable) activities in addition to your scope of work, that will be available should the need arise. This includes the ability to complete deep dives on specific focus areas identified during the gap assessment process as required and demonstrates EY's ability to collaboratively flex and scale on the project scope. With this specific engagement, EY also has the domain expertise of our proposed resources required to deep dive into these focus areas to provide a greater level of analysis and insightful recommendations.

The right team

With the spirit of "leaning in" and demonstrating our commitment to the Ministry and to the success of this project, we have included senior EY leaders within the project team construct that includes Bill Kessels, a Partner and consulting leader for the West market segment who specializes in providing risk, internal control, financial system, and operational review services in the public and private sector as the Engagement Partner. Supporting Bill is Paul Palmer, EY's Technology Leaders for Government and Public Sector, who has a wealth of experience in conducting financial system reviews as well as experience in implementing financial systems including those requiring loans management functionality and capability within housing and public sector. Tom Hohendorff, an Associate Partner who brings experience in financial systems and loan management, Chris Madsen, a Partner and David Bryden, a Senior Manager, who both bring extensive public sector financial systems, reporting and processes experience. This senior delivery team will be supported by a variety of EY Partners and Associate Partners that bring additional support and sector expertise. These leaders all bring unique and broad technical, strategic, and functional experience delivering financial systems and process reviews within government. Each of the proposed resources have been hand selected with experience and culture in mind, who will carry the commitment to be bold, trustworthy, team oriented, transparent, and committed to working alongside you to realize your desired outcomes.

Our understanding of your needs

To deliver on the critical mandates of both the Ministry of Finance and BC Housing, you will need an advisor that can bring a depth of experience from across Canada, but also one that understands the sensitivities of the financial system review. It is critically important to have an advisor who has worked with you before, who understands the sensitive nature of complex reviews, who can provide objective advice that is realistic and achievable to ensuring that BC Housing can deliver on the mandate that it's undertaken with confidence from its stakeholders and the citizens of British Columbia.

Your Needs

BC Housing, more specifically Building BC, HousingHub and homelessness programs and services have seen a significant increase in funding capacity. This is being made available primarily through a \$2bn increase in borrowing capacity to a total of \$2.8bn for a six-year period effective April 1, 2021, to March 31, 2028. This funding is intended to support BC Housing's mandate to achieve specific affordable and social housing targets as laid out in Budgets 2019 and 2020 and the 2021-2022 mandate letter.

The Crown Agencies Secretariat ("CAS"), within the Ministry of Finance ("the Ministry") is looking to ensure that BC Housing has the appropriate organizational capacity and governance in place to support the mandate and significant increase in scale of funding changes in years ahead. In doing so, the Ministry will ensure that the level of oversight and governance is appropriate to ensure that citizens receive both accountability and value for money in the delivery of affordable and social housing programs.

EY's experience

EY's 300,000+ people around the world (6,400 in Canada) combine into the most globally integrated of the Big Four firms, meaning we can bring the best of our people across 700 offices.

Our Global Government and Public Sector ("GPS") practice is dedicated to offering industry insights and coordinating a network of more than 14,500 GPS professionals, who are ready to develop practical approaches to the issues you face. Our leaders have advised senior government executives on strategic and operational transformation initiatives as well as policy and regulatory reviews and design. Our extensive process advisory experience spans across municipal, provincial, and federal bodies within Canada as well as international levels of government, which allows EY to support our clients across jurisdictions and industries. EY has advised most major governments across the country, primarily in the areas of:

- ▶ Service transformation, including organization and process redesign
- ▶ Strategic planning
- ▶ Regulatory, system and operational reviews and enhancements
- ▶ Technology Enablement, including digital strategy development and implementation
- ▶ Public sector renewal
- ▶ Strategic partnerships

Having worked with the Province of British Columbia on many other projects, including strategic initiatives with the Ministry of Children and Family Development, the BC Provincial Health Services Authority, ICBC, and the BC Lottery Corporation, EY has a solid understanding of your unique needs and business requirements. We have proposed a senior team with deep domain expertise in financial systems and processes, real estate, service reviews, governance models and organizational design and reviews (see pages 7-8 and Appendix A below) to bring you a combination of local and national resources.

Government and Public Sector Focus

Our Global Government & Public Sector (GPS) is a network of highly skilled professionals dedicated to serving our clients by bringing best-in-class international experience and insight combined with local knowledge to solve the most critical problems facing governments today. We actively focus on building solutions that help public sector entities face the challenges of the future and reinvent themselves.

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Within our GPS practice, we have a range of staff who focus on developing solutions across the continuum of services government and public sector bodies provide, including:

- ▶ Human Services Transformations
- ▶ Public Financial Management
- ▶ Shared Services
- ▶ Commissioning and Alternate Service Delivery
- ▶ Regulatory Reviews
- ▶ Operational Improvements
- ▶ Digital Transformations

Approach

s.13; s.17

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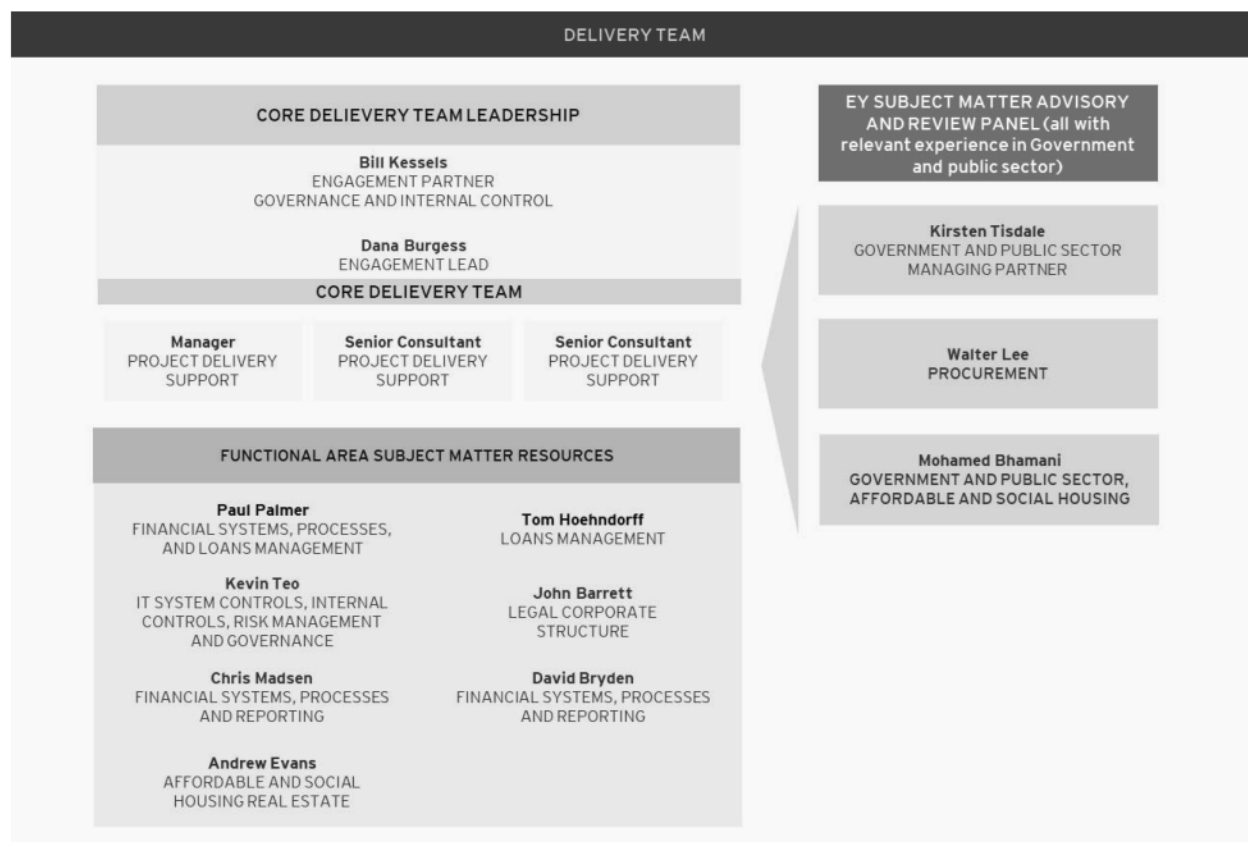
s.13 ; s.17

Engagement Personnel and Experience

We have assembled a team that possesses proven experience and capabilities with financial systems reviews within the public sector. The team will instill a collaborative approach in working with the CAS and other Government of British Columbia stakeholders. The approach relies on participation and engagement with the CAS and embedding CAS team members and leads into the process as desired. Please refer to Appendix A for full resumes of proposed engagement resources.

Proposed team organization chart

Our proposed team comprises of a core team that will conduct the financial systems review, supported by a variety of Subject Matter Resources that have extensive knowledge of financial systems, including financial reporting systems, project development and approval, and project, capital, and financial reporting requirements. The team will instill a collaborative approach in working with Ministry of Finance stakeholders. The core delivery team, is heavily supported by our functional area subject matter resources with deep domain expertise, who will lead stakeholder interviews, bring leading practice insight, support in the gap analysis and deep dives and provide guidance on recommendations. The team will be further supported by our subject matter advisory and review panel to develop a comprehensive, pragmatic action plan.



Proposed team experience and qualifications

Our Team	Public Sector	Financial Systems	Internal Controls, risk mgmt. and decision making	Loan mgmt.
Engagement Leadership				
Bill Kessels <i>Engagement Partner, Governance and Internal Control</i>	✓	✓	✓	✓
Dana Burgess <i>Engagement Lead</i>	✓	✓	✓	
Functional Area Subject Matter Resources				
Paul Palmer <i>Financial Systems and Process and Loans Management</i>	✓	✓	✓	✓
Tom Hohendorff <i>Loans Management</i>	✓	✓	✓	✓
Kevin Teo <i>IT Systems, Internal Controls, Risk Management, Decision making</i>	✓	✓	✓	
John Barret <i>Legal corporate structure</i>	✓	✓	✓	✓
Chris Madsen <i>Financial Systems, Processes and Reporting</i>	✓	✓	✓	✓
David Bryden <i>Financial Systems and Processes</i>	✓	✓	✓	✓
Andrew Evans <i>Affordable and Social Housing Real Estate</i>	✓	✓		
EY subject matter advisory and review panel				
Kirsten Tisdale <i>Government and public sector</i>	✓	✓	✓	
Walter Lee <i>Procurement</i>	✓	✓	✓	
Mohamed Bhamani <i>Government and public sector, Affordable and Social Housing</i>	✓	✓	✓	

Relevant Firm Experience

The BC Government has long relied on our trusted advisors to provide services including strategic advisory and implementation of some of the provinces most important projects. This has included work for BC Government's Ministries, Crown Corporations as well as other municipalities. We have a solid grounding in the issues, challenges and opportunities faced by the Province and have supported numerous initiatives have and continue to support British Columbians. We have provided select past, current and ongoing projects below, specifically those that focus on finance and systems reviews. Reference for individual projects are available on request. We are happy to provide further detail as required.

Overview of reference projects

Below we provide a summary of recent projects we have undertaken that are relevant to this project. We are happy to provide further detail as required.

Client and Project Name	Project Focus	Public Sector	Financial Systems	Financial Processes	Financial Reporting
Reference projects					
s.21					

Summaries of the engagements listed above have been provided below, along with contact details for references where applicable.

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Pricing Submission

Fair, transparent and all in

We have an open style of communication, which means being transparent about the fees we charge. The estimated cost for this proposed engagement work is \$490,000 exclusive of any taxes and expenses. This estimated cost is based on the agreed upon rates per hour with the Ministry. The proposed pricing for this engagement, has included significant inclusion of senior resources who have deep domain expertise. This pricing also includes effort to conduct the high-level deep dives to identify issues to further unpack and solution with the Ministry. Agreement on the scope, effort, and cost to complete deep dives at a more granular level of detail will occur at the time of identification.

s.17

Any out-of-pocket travel expenses will follow the BC Government expense policy.

Key assumptions

We have reviewed the scope of work included in the RFP and have developed our methodology based on our understanding of that scope. Our scope is based on the following assumptions:

- ▶ EY will be provided information and data in a timely manner, and the work will be completed over a 8-week period between September and October 2021.
- ▶ EY will have regular and timely meeting availability from the Ministry, CAS, and other sector stakeholders.
- ▶ The proposed services are advisory in nature. EY will not render an assurance report or opinion, nor will the Services constitute an audit, review, examination, or other form of attestation as those terms are defined by the American Institute of Certified Public Accountants or Chartered Professional Accountants of Canada.

Appendix A

Curriculum vitae

Engagement Leadership



**BILL
KESSELS**

ENGAGEMENT PARTNER

Vancouver

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+1 604 648 3830

EDUCATION

- ▶ BComm (Honours)

CERTIFICATIONS

- ▶ Chartered Professional Accountant (CPA, CA)
- ▶ Certified Information Systems Auditor (CISA)
- ▶ Certified Internal Auditor (CIA)
- ▶ Certified Management Consultant (CMC)
- ▶ Certified Cybersecurity Professional (CSP)

Bill Kessels is a Partner in the Consulting Services practice of Ernst & Young LLP. He is the consulting leader for the West market segment. He specializes in providing governance, risk and control services to clients in the public and private sector. Bill has 30 years' experience in the areas of external audit, information technology risk assessment, performance improvement, change management, systems implementation, project reviews and internal audit. In addition, Bill spent three years working in the optoelectronics industry where he assisted in the start-up of an optoelectronics company.

Project experience

- ▶ Has led or participated in numerous projects for the Province of British Columbia, including:
 - Two governance reviews of the Vancouver School Board for the Ministry of Education
 - Development of a proposed mine reclamation security structure for the Ministry of Energy, Mines and Low Carbon Innovation
 - Internal audits for the BC Oil and Gas Commission
 - Assistance in the setting up of the Audit function for the Ministry of Energy, Mines and Low Carbon Innovation in response to an audit by the BC OAG
 - Governance reviews and internal audits for the Transportation Investment Corporation
 - Innovation of the Audit Integrity Directorate of the Ministry of Health
 - Governance, Risk and Control reviews at Community Living BC
- ▶ Performance audits of the Vancouver Fraser Port Authority, Ontario Workplace Insurance Board and the Federation of Canadian Municipalities Green Municipal Fund. These audits cover governance, capital investment, operational efficiency and value for money.
- ▶ Financial systems, internal control and Governance reviews of numerous Government and Public Sector Organizations:
 - Treasury Board of Canada Secretariat
 - Destination Canada
 - Shared Services Canada
 - Indigenous Services Canada
 - Royal Canadian Mint
 - Immigration, Refugees and Citizenship Canada
 - Industry Canada
 - Transport Canada

Project experience, continued

- ▶ Over 15 years' experience planning and executing internal audits for a wide range of private sector and public sector organizations, in compliance with the International Professional Practices Framework of the Institute of Internal Auditors.
- ▶ Experienced in designing and reviewing Enterprise Risk Management (ERM) frameworks.
- ▶ Performance and value for money auditor, and a past Governor of the Canadian Audit and Accountability Foundation (CAAF). Specific experience and expertise in reviewing and advising clients on optimal governance structures to meet their objectives.
- ▶ Broad experience in reviewing business processes in order to identify opportunities to increase efficiency and internal controls.
- ▶ Experience evaluating programs according to the guidance provided by the Canadian Evaluation Society.
- ▶ Information systems auditor with experience supporting the external financial audit process as well as projects which are advisory in nature. This work has included system under development work, SOC reports, and internal control reviews.
- ▶ Experience developing and implementing target operating models for information technology and ERP sustainment organizations.
- ▶ Seasoned presenter to senior management, Audit Committees and Boards of Directors on both report findings as well as educational topics.
- ▶ Internal Controls over Financial Reporting (ICFR) experience in both the SOX and Canadian Federal Government Policy on Internal Control (PIC) contexts.
- ▶ Private sector management experience in process design, CFO and operational management roles.
- ▶ Frequent instructor and presenter, with experience teaching at the post-secondary and professional levels, in addition to internal Firm courses.



**DANA
BURGESS**

ENGAGEMENT MANAGER

Vancouver

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+1 604 891 8367

EDUCATION

- ▶ Master of Business Administration (MBA), Carleton University, 2014.
- ▶ Bachelor of Arts Honours in Human Rights and Law, Carleton University, 2010.

CERTIFICATIONS

- ▶ Certified Internal Auditor, Institute of Internal Auditors, 2017.
- ▶ Foundations in Design Thinking, IDEO, 2019.

Dana is a Manager in the Advisory Services practice of Ernst & Young LLP primarily serving clients in the government-public and social sectors. Dana focuses on business transformation, working with organizations to design and implement key strategic initiatives. Additionally, she has experience working with both public and private sector clients within the areas of enterprise risk management, governance, and performance evaluation.

Dana is passionate about community and economic development; she contributes actively to the EY Ripples program which provides pro bono consulting services to not for profit organizations. She is on the national organizing committee for the program, as well as contributing to and leading several projects within the program.

Dana holds Federal security clearance at the Secret level.

Project experience

- ▶ Dana led the engagement with Black Health Alliance (BHA) to understand their current state, identify their strategic goals (including consideration to how these goals are impacted by social determinants of health) and the long term vision for the organization to achieve these goals. Governance was identified as an area requiring greater rigour to support the organization as it scales from a local Toronto-based charity to its vision of becoming a national charity.
- ▶ Dana led the developed an Integrated Strategy and Target Operating Model with the Government of Alberta. The integrated strategy for Service Alberta encompassed data, digital, innovation and technology objectives under one single approach and vision. Once the strategy was complete Dana developed a target operating model which identified how the organization would interface with the customer and the support organizational structure required to implement.
- ▶ Dana supported Fidelity Investments Canada's Digital Transformation with the identification phase of this engagement, facilitating over 20 workshops with each department to identify different areas for digitization, innovation and general process improvements.

Project experience, continued

- ▶ Dana led the Insurance Corporation of British Columbia (ICBC), Auto Care Enhancements Program's Business Model transformation. Dana was responsible for two workstreams (case reserving and benefits realization) as a part of the province's transformation from at-fault to the enhanced care coverage insurance model. Part of the case reserving workstream also includes the development of a predictive analytics tool to support corporate reserving in the new model. Dana also helped to define the target operating model for insurance under the new Enhanced Care Coverage model.
- ▶ Dana led the development of British Columbia Pension Corporation (BCPC), Digital Experience and Communications (DECS) Branch Target Operating Model (TOM). This included defining a future state for processes, organizational structure, performance management, and governance, all guided by a purpose statement and design principles aligned to support implementation of the corporate strategy.
- ▶ Dana aided Suncor Energy, in an Asset Performance Management (APM) Program governance establishment. Dana assisted the Suncor Program team by defining a governance structure and processes, establishing opportunity evaluation criteria and a supporting matrix, and hosted risk identification and evaluation workshops to align stakeholders on governance processes.
- ▶ Dana played a key role in the British Columbia Pension Corporation (BCPC) Workflow Management system implementation. As a part of a broader case management system implementation, Dana managed look-ahead modelling of business processes and establishing a workflow management practice within BCPC.
- ▶ Dana assisted with the Department of National Defence with the development of an Organizational Strategy and Implementation Plan for ADM (Infrastructure and Environment). This was aimed at addressing several key challenges. This included the development of a current state assessment, strategy, target operating model considerations, and an implementation plan through stakeholder consultations, workshops, documentation review and analysis.
- ▶ Dana assisted QuadMinds Technologies (Buenos Aires, Argentina) in developing Strategy Mapping, Growth Strategy and Target Operating Model recommendations. As a part of the EY Vantage Program, Dana travelled to Buenos Aires to work with QuadMinds, a fast-growing entrepreneur that focuses on Internet of Things (IoT) logistics and supply chain solutions in Latin America. She provided strategic solutions to set QuadMinds up to support rapid growth over the next three years. Dana delivered a strategy map, growth strategy, operating model considerations and recommendations and performance evaluation framework guidance while providing ad hoc business advice throughout her work term.
- ▶ Dana worked with a team that was engaged by Victorian Order of Nurses (VON) to create a formal business case development model for quantitative and qualitative analysis of opportunities at VON which: fostered collaboration between departments, assisted with prioritization of opportunities and partnerships, and ensured opportunities aligned with the organization's strategic priorities. Following business case model creation, she developed and delivered a workshop and training approach which introduced the new process to workshop participants.
- ▶ Dana assisted Windsor Detroit Bridge Authority (WDBA) with a Governance Review. She was engaged to conduct a governance review to assist the WDBA in improving its organizational and project management processes. This included conducting stakeholder consultations, both internal and external to the organization, documentation review, performing analysis of findings and identifying opportunities for improvement and associated recommendations.
- ▶ Canadian Air Transport Security Authority (CATSA) were seeking a 2018/19 Risk-Based Audit Plan (RBAP). Dana was responsible for updating the risk-based audit plan for the following (2018-19) fiscal year. This included interviews the senior level executives to identify high risk areas, auditable areas, and areas of concern which aided in the identification of key projects for the year. The RBAP included preliminary project descriptions and a transition plan.
- ▶ She assisted Kingston Academic Partners on Joint Research Institute Development (Phase III). Dana was engaged to assist three stakeholders in the health sector (Queen's Faculty of Health Science, Providence Care, and Kingston

Health Sciences Center) to amalgamate their research functions to one research institute. Phase I and II included a current state analysis as well as co-developing the business and operating model and achieving consensus between the three stakeholders. Phase III requires EY to operationalize the model working towards a go-live date with fully implemented governance, finance and human resources plans.

- ▶ She worked with Canadian Air Transport Security Authority (CATSA) on a Post-implementation Review of the Boarding Pass Scanning System (BPSS) insource. In 2012, CATSA made the decision to insource the BPSS system which was outsourced to IBM at the time; the system was fully insourced in 2014. EY was engaged to conduct a post-implementation review of the insource to assess whether insource objectives, such as cost reduction and improvement of services, were achieved as well as identifying whether all relevant risks were mitigated.
- ▶ Dana worked with the Dominion Diamond Corporation (DDC) with polish a business case in development. DDC engaged EY to assess an opportunity which would disrupt the way diamonds are sold on the market by developing a business plan, financial and operational models, due diligence on key risks and provide advice on a potential deal structure. Dana also participated in the risk management/due diligence work stream where she performed an external market analysis using the Porter's Five Forces model and developed an internal risk assessment of the platform using the EY-developed operating and financial models.
- ▶ Dana worked with the Indigenous and Northern Affairs Canada (INAC) to conduct a Review of Elementary and Secondary Education Programs. The objective of this engagement was to assess the adequacy and effectiveness of the Elementary and Secondary Education Program at INAC, particularly as it pertains to recent initiatives and regional controls for administering recipient contributions and meeting the objectives of the program effectively and efficiently.
- ▶ Dana also assisted in a Management Practices Review of the BC Region. INAC regularly conducts a management practices review for each of its regional offices. EY was engaged to assist with the review of the British Columbia Region. The objective included identifying ways to strengthen governance, risk management and control practices within the region.
- ▶ Dana worked with the Canadian Air Transport Security Authority (CATSA) on several important pieces of work. This included a Analysis of Equipment Integration, Review of Data Governance, Review of System Development Life Cycle, Oversight Program Review, Review of Program Deployment: Non-Passenger Screening (NPS) Terminal and NPS Vehicles

Functional Area Subject Matter
Resources



**PAUL
PALMER**

**PARTNER, GOVERNMENT AND
PUBLIC SECTOR, FINANCIAL
SYSTEMS AND PROCESSES**

Vancouver

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EDUCATION

- ▶ Bachelor of Social Science
- ▶ Post Graduate Diploma in Business Administration
- ▶ Master of Business Administration

CERTIFICATIONS

- ▶ SAP Certified Consultant (Finance)

Paul Palmer is a Partner in Consulting and leads our Technology practice Government and Public Sector practice nationally.

Paul has over 20 years of business and technical advisory experience and has implemented large, complex transformation projects across several industries. He has also been involved in a number of turn-around projects in Canada and internationally. His MBA thesis focused on the topic of failed projects and how to successfully recover.

He has acted as a trusted advisor to many public and private sector leadership teams providing challenge and support to project teams and decision makers on crucial transformation projects.

Project experience

- ▶ Engagement partner and project delivery leader for Insurance Corporation of British Columbia in the implementation of their Enhanced Care program. Paul worked closely with senior government leaders, ICBC executive and a large project team to complete the transformation of auto-insurance for over 3.8m British Columbians.
- ▶ Engagement partner for Public Services and Procurement Canada (PSPC) in the implementation of a new procurement platform for PSPC. Paul is leading the team which is focused on the design of a modern procurement solution. The focus of the work includes process redesign with a focus on citizen experience, change management, training and security.
- ▶ Lead for the review of Island Health Cerner Implementation on Vancouver Island. The implementation had a number of challenges and the team was engaged to review the implementation and make recommendations to the Minister of Health for further consideration. Paul continues to be an active member of the Island Health Task Force supporting Island Health and the Board in the successful rollout of the solution.
- ▶ Strategic advisor to Vancouver City Savings Credit Union in the roadmap, design, planning and implementation of their core banking solution and system replacement approach over a period of 7 years. Paul was initially engaged to conduct of a review of the project that was facing significant challenges with extensive budget and time delays. Paul supported the review and subsequent replanning of the project, which successfully went live within budget and on time. The project team constituted over 150 people and replaced front office system, CRM and integration platform which affected over 500,000 members across 50+ branches as well as digital platforms.

Project experience, continued

- ▶ Strategic advisor to Canadian Federal Government in their Finance Transformation initiatives. The role included providing approach and roadmap relating to the consolidation of 17 instances of SAP across a multitude of agencies and departments into fewer instances while providing new capability and functionality across the finance system of federal government.
- ▶ Engagement partner and strategic advisor to University of British Columbia executives for the replacement of their student, finance and HR solution. This included a vendor evaluation review as well as the definition of a new governance structure for the program which included a complex stakeholder structure including deans, faculty and non-faculty staff.
- ▶ Paul was the Engagement Partner on the SAP Loans Management implementation for Nova Scotia Business Inc. This project is a replacement of the existing solution and transition to SAP Loans Management.
- ▶ For the City of Vancouver Paul successfully delivered a review of the City of Vancouver's HR and Self Service functions. Scope of work included a review of the internal functions and requirements, establishment of criteria for evaluating of alternative solutions and building a multi-year roadmap for consideration by the executive sponsors and steering committee.
- ▶ Led engagement at Nova Scotia Department of Community Services Project. The scope included requirements definition and business process redesign through to implementation and overall system governance. Paul engaged with the client at all levels and assisted them in ensuring that their stakeholders were informed and management engaged throughout each stage of the project. The project was successfully implemented in March 2013 on time and on budget.
- ▶ Paul worked with Guidewire implementing an Architect solution for ICBC SAP and integrating with Guidewire. Paul was responsible for the initial design and estimates for the integration of Guidewire into SAP at ICBC; and continued on the project as the solution architect for the implementation.
- ▶ With Vancouver City Savings Credit Union Paul was a key team member leading the health check and quality review for a large core banking implementation at Vancouver City Savings Credit Union. The engagement highlighted to the client key risks and issues faced within the program and undertook to re-focus and re-plan the program. This re-planning exercise included scope clarification with multiple different workstreams including program management, finance, treasury and enterprise intelligence.
- ▶ Paul worked with the Nova Scotia Department of Community Services leading an engagement to in re-starting their ERP implementation. This was achieved through assisting the client in the definition of their business processes and requirements for the proposed solution to be implemented as well as setting up the governance and processes to set the program up for success. Ensured that the requirements were mapped to the solution and architected the deliverable to ensure that the objectives of the organization are achieved. Paul engaged with the client at all levels and assisted the client in ensuring that their stakeholders were informed, and management engaged throughout each stage of the project. The project was successfully implemented in March 2013 on time and on budget.
- ▶ Paul was a key team member in the account origination implementation for a large Canadian bank. Initially fulfilled a role as a project manager on the Account Origination team, but subsequently fulfilled the role as a solution consultant designing the solution for specific business requirements for SAP Custom Development.
- ▶ Paul was the lead consultant architecting the ERP solution for a large agricultural organization. Paul was responsible for designing and leading the solution for the financial services division that entailed aspects of financial accounting, procurement, loans and deposits management. He was also responsible for oversight of the project team deliverable and managed a team of approximately 20 people. The design was executed without any major deviations and the project won a SAP award for the best implementation in 2011.
- ▶ He led the analysis and design of the requirements and solution for the roll-out of an ERP Solution for a large Tier 2 bank which a primary focus on medical equipment finance, vehicle finance and mortgage lending. He led the transactional banking team and was responsible for the delivery of the project to the end of realization phase. He was the lead architect and managed the integration of the solution into non-core and legacy systems.
- ▶ He was responsible as a team lead for finance for ERP implementation support for various utilities in Southern Africa including Botswana Water Utilities Corporation and Johannesburg Water. He managed the key stakeholders insuring

that issues were addressed timeously and effectively. He was a client manager as well as support consultant in SAP Finance.

- ▶ Paul led the engagement for an ERP re-implementation (finance) at Citizens Entrepreneurial Development Agency in Botswana. Managed the finance team and ensured that new design effectively addressed the requirements of the organization. Managed client relationship and all support issues for the client following the implementation.
- ▶ He was the finance consultant working on the ERP implementation for a global SAP rollout of SAP in a large South African bank. Worked on the team focusing on General Ledger and Integration from legacy systems. Initial rollout was for United Kingdom, Singapore, Hong Kong, South Africa and Russia.
- ▶ Paul was a key team member involved in the implementation and post go-live support for SAP finance roll out to large retail organization. Completed the implementation of SAP Fixed Asset Management for the retailer, but also managed go-live and support issues following the completion of the implementation.



TOM HOHENDORFF

ASSOCIATE PARTNER, LOANS MANAGEMENT

Vancouver

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EDUCATION

- ▶ Alameda University - Bachelor's Degree

CERTIFICATION:

- ▶ ITIL Foundation v4
- ▶ **Security Clearance:**
- ▶ Reliability

Tom Hohendorff is an Associate Partner in the Consulting practice of Ernst & Young LLP. He is part of the Technology Transformation Practice based out of the Vancouver Office. Tom has over 15 years of experience in technical transformations, pension administration and the banking /insurance industry. He has had the opportunity to work in private and public sectors in all phases of technology transformation. He has a keen interest in business architecture as a subdomain of enterprise architecture. Tom also has direct experience with designing and implementing target operating models for provincial housing programs and working with loan management systems.

Project Experience

- ▶ Tom worked with BC Pension Corporation on developing a Target Operating Model Design and Implementation. They were looking to align the communication function with their digital strategy to focus on more digital communication to members and a reduction of paper materials. As the Team Lead, Tom facilitated a visioning exercise to determine the required change and impacts of change to the branch. He assessed the current state and enhanced the capability mode, identified new processes and ways of working, created a stakeholder engagement strategy and plan to manage model ownership, sponsorship, and adoption, developed and executed an implementation plan to establish the model, train users and support adoption.
- ▶ Tom assisted in the development of an Adoption Readiness Framework Design for the Government of Canada PSPC branch is implementing the SAP Ariba solution. As part of the program, the objective was to seek a framework and process to support the successful adoption of the new solution within the branch. On this engagement Tom was business Adoption Subject Matter Advisor. As an advisory he developed a strategy and plan to assist in the adoption of the SAP Ariba solution, which identified the approach to be used for adoption of the new procurement solution. He worked with a team from the material management branch to evaluate adoption requirements and inform the processes. required for adoption of the end solution to be successful. He also created an adoption monitoring framework to track solution adoption.
- ▶ Tom led a team developing a Target Operating Model, Business Architecture, and Change Management Plan for BC Pension Corporation. Tom developed a target operating model and stakeholder engagement strategy to support the new ways of working for a pensions operating branch, specifically focused on workflow management. He identified opportunities to optimize the way work flowed to users to create a streamlined, quality focused process, that matched work effort to the right resources, prioritized based on required deadlines. He also effectively organized the Pensions operation branch to work more effectively and to train and support employees with required skills.

Project experience, continued

- ▶ Tom also led the design and implementation of a Service Delivery Model Design for BC Pension Corporation, Pension Administrator. For this engagement Tom lead a team in developing a target operating model and stakeholder engagement strategy to support a case management operating model to reconfigure how work is captured, assigned, and monitored. He led the design of the case management capability within the Pension Operations and Employer Operations Branches. Tom also informed the technical design of the workflow case management technology solution to support the new ways of working.
- ▶ Tom was Team lead on a Digital Processing Enablement engagement for BC Pension Corporation, Pension Administrator. This included conducting current state analysis and identified the optimal process flow for two key transactions completed for Pension members, gathering business requirements to inform and enable the digital transformation of these transactions and mapping the future state of the transactions to a new digital environment. Further, Tom identified the supporting technical infrastructure required to enable the designed digital processes. Created a stakeholder engagement plan to promote awareness, ownership, and support of the new models.
- ▶ Tom played a significant role in a SAP Solution Implementation - NSBI for the Provincial Economic Development Lender. This role included gathering and refining business requirements for a contract management administration solution using the Provincial SAP landscape. He also created Functional Specifications for configuration and development of the target SAP solution, identified change impacts to the business group and stakeholders, created a stakeholder engagement plan to support stakeholders' sponsorship and support. Finally, he led the team in developing an implementation plan for the initiative and developing a test strategy and test plan and used business processes to effectively test the solution.
- ▶ Tom was the Project Manager on the Target Operating Model Design and Implementation for Housing Nova Scotia, Provincial Public Housing Lender. As the Project manager Tom performed analysis for current state to capture current organizational structures and processes. He Identified gaps to leading practices and summarized key issues to be addressed by the executive leadership, designed the future state of the contract, loan, program administration branch. Tom created future state business architecture to support a streamlined efficient way of managing loans and programs. He and the Team designed future state processes and gathered business requirements to inform the technical solution, designed a transition and implementation roadmap with identifying risk areas and change management activities. Finally, they created a test strategy and test plan based on business processes to effectively test the solution and delivered a training plan and strategy to support the successful adoption of the solution.
- ▶ Tom led the Business Architecture Design and Implementation for Mercantile Bank of South Africa, Mid-Size International Merchant Bank. Serving as a team lead, Tom worked to define a target operating model to position the a more client-centric focus and redefine the onboarding and origination functions of the mortgage lending branch. He provided motivation for the team and ensured commitment with goal of building an implementation plan for the mortgage lending branch. He also supported the stakeholder engagement analysis and communication plans to support business adoption, produced overall project plans to meet strategic business outcomes. Finally, Tom presented summarized recommendations and findings for adoption of future state.
- ▶ Tom led the Business and Technical Solution Design and Implementation for Eskom Finance Company, Mortgage Lending Capability of a Large International Crown Corporation,
- ▶ As a team lead he designed the future state model for a mortgage granting and administration branch of a public utility provider. He defined and documented user requirements to inform the technical configuration and build of the mortgage administration system and inform the origination module integration, configured the technical solution in accordance with requirements, planned and managed the end user testing to accept the solution. Tom then developed training material for end user and support functions, migrated data from the existing mortgage loan solution to the target solution.
- ▶ Tom also has experience setting up a managed service capability to provide outsourced support to Eskom Finance Company inclusive of support desk, incident, and issue management, establishing capabilities to support the origination and loan administration modules inclusive of third-party integration and operational reporting.
- ▶ He also has managed the solution batch schedules and performance and scheduled and conducted upgrades of underlying technical architecture



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EDUCATION

- ▶ MAcc - Accounting and Information Systems
- ▶ BBA - Accounting
- ▶ BBA - Information Systems

CERTIFICATIONS

- ▶ Certified Information Systems Security Professional (CISSP)
- ▶ Certified Information Systems Auditor (CISA)
- ▶ Control Objectives for Information and Related Technology (COBIT) 5 Foundation

Kevin leads EY's Technology Risk practice for British Columbia and has over thirteen years of professional experience applying a risk focused approach to Information Technology (IT) assurance and advisory, system implementation reviews, project governance reviews, security, availability, processing integrity, confidentiality and privacy assessments and consulting. Kevin has helped clients realize value from IT through embedding effective and practical IT risk management in system implementations, cybersecurity programs, compliance programs, and IT Management and Governance programs.

As EY Canada's Western Region Trusted Technology Leader, Kevin is also responsible for assisting clients with building trusted Artificial Intelligence and Robotics Process Automation ecosystems through the application of risk management, governance, and ethical design

Project experience

- ▶ Kevin conducted IT health check assessments across various domains for multiple clients using the Cobit 4.1, COBIT 5, and ITIL frameworks, identified gaps against the frameworks, and designed practical, relevant and customized process improvements for strengthening the overall IT environment.
- ▶ Led various Systems and Organization Controls (SOC) assessments over Internal Controls over Financial Reporting (SOC 1), and the Security, Availability, Confidentiality, Processing Integrity, and Privacy Trust Services Principles (SOC 2) for clients in the Financial Services, Gaming, Software as a Service, Platform as a Service, and Infrastructure as a Service industries where he assisted them in designing and implementing risk management, governance, and security frameworks, assessed the design and operating effectiveness of controls, and provided recommendations for aligning processes with leading practices. Also issued SOC reports for clients' use in new customer pursuits, existing customer retention, and meeting customer compliance requirements.
- ▶ Reviewed and evaluated design and operating effectiveness of IT controls as part of various external and internal audits. Kevin has helped numerous clients review risk mitigation strategies through the rationalization of controls and has streamlined business processes by applying a top-down, risk-based approach to eliminate redundant controls and procedures. For all identified control deficiencies, Kevin has also worked closely with management to assess the potential business impact and recommended appropriate remediation strategies.
- ▶ Reviewed system implementation projects for organizations from multiple industries and provided management with an independent opinion on the effectiveness of clients' governance and project management process, as well as an assessment on the effectiveness of implemented controls in mitigating identified business, IT and operational risks. Also designed and implemented a role based security framework for clients to implement appropriate segregation of duties and identified areas for improved efficiencies through the automation of manual processes and controls.

Project experience, continued

- ▶ Performed security reviews of SAP, PeopleSoft, JD Edwards, Sage and Oracle Financials as well as supporting infrastructure operating systems and databases such as the Mainframe, Windows, UNIX, OS/400, Oracle and SQL Server to assess the appropriateness of security and configuration settings against leading practice and frameworks, and to evaluate whether access to privileged IT functions, system resources and utilities is appropriate, and provided clients with recommendations for security hardening.
- ▶ Helped clients define system access rule sets for various enterprise systems and tested user access rights against these rule sets to assess segregation of duties compliance. Also assisted various clients with redesigning authorization matrices and reviewed appropriateness of access remediation projects.
- ▶ Delivered quarterly data analytics dashboards over Journal Entries, Accounts Payable and Expenses for client's tests of fraudulent activities, compliance with the US Foreign Corrupt Practices Act, and Senior Leadership team expense and compensation compliance.
- ▶ Performed data analytic reviews over journal entry, accounts payable, accounts receivable, payroll and inventory activity focused on identifying fraudulent, inappropriate and unauthorized transactions. For a client, analyzed payment stream data and identified \$900,000 in recoverable duplicate payments for client to investigate and pursue. Also identified system control weaknesses and business process improvements to streamline the client's accounts payable process.
- ▶ Worked closely with various Chief Audit Executives from multiple clients to collaboratively design and review Internal Audit plans and include considerations for relevant emerging opportunities and risks in cybersecurity, cloud computing, artificial intelligence, robotics process automation, block chain, social media and mobile computing.



**JOHN
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EDUCATION

- ▶ Bachelor of Commerce
(Accounting and Economics),
University of Toronto, 1993
- ▶ Charter Professional
Accountant, 1996
- ▶ Chartered Accountant, 1996
- ▶ Chartered Insolvency and
Restructuring Professional,
2000

CERTIFICATIONS

- ▶ CPA
- ▶ CA
- ▶ CIRP
- ▶ LIT

John has more than 27 years of experience advising public and private sector clients in a range of industries. John leads EY's Economic Advisory Practice and is the Public Sector leader for the Strategy and Transactions practice in Ontario. In this role, he advises public sector organizations on economic impact studies, feasibility assessments, procurement, supply chain issues, org design, jurisdictional scans, viability assessments, divestitures, change management, transaction, restructuring and other issues. His public sector clients include NRCan, GSK, Waterloo EDC, IMC, AGCO, City of Toronto, Ministry of Economic Development, Employment and Infrastructure, Infrastructure Ontario, Industry Canada, Ontario Ministry of Finance, Agriculture & Agri-Food Canada, and Province of Ontario. Providing strategic advice to client.

Project experience

For the Alcohol and Gaming Commission of Ontario, John led a Due Diligence Review of Applicants. As the Engagement Partner he led a team in completing a risk-based due review of applicants with respect to their license application. EY assessed the applicant's business plan, statistical analysis using graphs and charts, agreements and financial information to assess the risk in three main areas: financial, integrity and regulatory. He led the team review and oversight of interviews and due diligence reporting and performed risk analysis and led the planning, acquiring, and controlling the use of funds

For Waterloo EDC - Supply Chain Analysis of the Waterloo Region Priority Manufacturing Sectors, John was the Quality Review Partner. EY was engaged to develop a supply chain study focusing on the gaps and opportunities in the supply chain of priority manufacturing sectors to support FDI attraction and local expansion in the Waterloo region. The project included: conducting a comprehensive analysis of Waterloo Region's existing supply chain in priority manufacturing sectors, including Aerospace and Defense, Automotive, Food and Beverage, Health and MedTech (Pharmaceuticals and Vaccines), and Robotics and Automation; stakeholder consultations with key players in the priority industries, economic development, and research and development; industry survey to understand the capacity and capability and the supply chain in each priority sectors and identify the top risks and inefficiencies faced by the firms in the Region. Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Reviewed and guided other economic and supply chain staff on large engagements.

Project experience, continued

Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments. The final deliverables of the project included: opportunities for strengthening economic resiliency, including opportunities in supply chain technology adoption, industrial automation, regional partnerships, viability assessments of supply chain, and inter-regional collaboration; a list of foreign-owned companies that Waterloo EDC should target for FDI attraction purposes.

- ▶ John was the Engagement partner for the Automotive Industries Association of Canada (AIA), Market Outlook and Economic Impact of COVID-19. EY was engaged to assist the Automotive Industries Association of Canada (AIA) with an economic outlook study. As a result of the impact of COVID-19, EY is providing analysis assessing the impact of the pandemic on Canada's automotive aftermarket sector. Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Reviewed and guided other economic and supply chain staff on large engagements. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments. This includes an in-depth analysis of the labour market, automotive supply chains, manufacturing capacities, corporate revenues and profits, shifts in consumer demand and spending patterns, market dynamic, and emerging trends. As part of the analysis, EY is identifying and investigating a wide array of potential post-COVID recovery trajectories for the aftermarket sector businesses, as well as the long-term implications of emerging consumer trends (e.g., the rise of online shopping) for the sector
- ▶ John was the Quality Review Partner for Infrastructure Ontario – Socioeconomic Impact Study. EY was engaged to develop a socioeconomic benefits framework to measure the benefits of Infrastructure Ontario (IO) activities and the public sector projects and services delivered by IO. EY has used the framework to measure the economic contributions in GDP, labour income, employment, and taxes as well as broader benefits of delivering infrastructure projects. Also, the benefits of IO as an organization have been identified and measured quantitatively and qualitatively by the Project Team. Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Reviewed and guided other economic and supply chain staff on large engagements. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments. Stakeholder consultations with key IO representatives have been conducted to define the benefits framework and refine the analytical results. EY has developed a summary report highlighting socioeconomic benefits of IO as an organization and economic contributions generated via spending on IO operations and public infrastructure projects. EY also provided a comprehensive framework which will help IO assess the impact of its activities and projects and services delivered in the future.
- ▶ For University of Guelph, Socioeconomic Impact Study, John was the Engagement Partner. EY was engaged to conduct an economic and social benefit analysis of the university's direct, indirect, and induced contributions. These include economic contributions to GDP, employment, labour income, and tax revenue. Additionally, the study explored qualitative and quantitative benefits that arise from University's presence and investment in programs and services which include, but are not limited to, student, staff, and faculty volunteer engagement, library and archives, local health services delivery, animal veterinary school and research in animal vaccines. . Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Reviewed and guided other economic and supply chain staff on large engagements. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments. Benefits to students and alumni, such as increased employment earnings, as well as benefits to industry, including University's involvement in the area of entrepreneurship and innovation through services delivered to entrepreneurs and companies, intellectual capital, and commercialization activity have been analyzed by the Project Team. In addition to secondary research and data collection, EY has conducted stakeholder consultations with the University's internal stakeholders to gain an in-depth understanding of the value its services and programs generate

- ▶ John worked with the City of Toronto and led an Organizational Effectiveness Review for Solid Waste Division: The SWMS department was re-organized in 2013 which resulted in the division being structured into four (4) sections that focused on either “program operations” activities, or “support services” activities. Two years after the reorganization took place, the City wanted to carry out an organizational review to determine how effective the “support services” were in assisting the SWMS. The scope of this engagement included:
 - ▶ Review and confirm state of the roles and responsibilities within the support services
 - ▶ Determine and identify effective practices and areas of improvement for efficiency and effectiveness
 - ▶ Identify gaps and financial implications
 - ▶ Draw from industry best practices for sustainable, effective and efficient programs
 - ▶ Make recommendations that can be implemented within 6-12 months
 - ▶ Finally, this project also includes a benchmarking analysis to compare the City of Toronto, in the area of Solid Waste Management, to other municipalities such as York Region, Halton Hills and Brampton.
- ▶ John was the Engagement partner on the Ontario Provincial Police Organizational Review. The Organizational review of the Risk Management Unit of the OPP. Identified the current activities of the unit and determined if organizational structure was impeding efficiency and effectiveness of the unit. EY provided recommendations with respect to the organizational structure and reporting lines of communication. OPP adopted all of our recommendations
- ▶ John was the Quality Review Partner for the City of Montreal, City of Ottawa, City of Toronto, City of Calgary, City of Edmonton, City of Vancouver; Economic Loss Analysis of Priority Sectors from Canada’s Six Largest Cities as a Result of COVID-19,. As a result of the COVID-19 pandemic, EY was engaged by each of the six cities to provide evidence-based economic, social, and financial modelling analysis to the most impacted sectors on a bi-weekly basis to monitor, assess, and more generally, provide context of the municipalities’ economic and fiscal situation to better understand the economic and financial consequence facing them in light of these uncertain times. The work was performed using a range of Statistics Canada data sources by sector and region, as well as fiscal data from the municipalities. Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Reviewed and guided other economic and supply chain staff on large engagements. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments. EY utilized custom proprietary economic models and tools to simulate the local, provincial, and national economies and “shock” certain sectors that were impacted by the COVID-19 pandemic to analyze the economic impacts as well as implications for each of the municipalities fiscal situation. Statistical analysis was done using models, graphs and charts to demonstrate the impact of funding and supply chain issues. EY performed due diligence of financial data provided and assessed the feasibility of budgets and potential cost overruns.
- ▶ John was the Quality Review Partner for Microsoft Vancouver, Economic and Social Impacts and Contributions to the Innovation Ecosystem, The project entailed an economic contribution analysis of Microsoft Centre of Excellence in Vancouver as well as assessing Microsoft contributions to the innovation ecosystem in British Columbia. Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Reviewed and guided other economic and supply chain staff on large engagements. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments. The analysis involved developing an Input-Output based Economic Impact model and performing analysis to estimate direct and indirect economic contributions of Microsoft spending on the Centre of Excellence in terms of GDP, Employment, Labour Income, and Government Revenue in Vancouver and in British Columbia. The study also assessed Microsoft contributions and engagement with the local businesses and communities, contributions to the Digital Technology Super Cluster, and the Cascadia Innovation Corridor through qualitative research and expert interviews.
- ▶ For the City of Calgary, Cost Benefit Analysis for the Proposed Bid for the Calgary 2026 Winter Games- John was the Engagement Partner EY was engaged to conduct a CBA of the proposed Calgary 2026 Olympic and Paralympic Winter games. EY adopted the Multiple Account Evaluation framework to assess the financial management, cost and

benefits of hosting the games from the perspective of the City and its residents. The accounts considered within this analysis include: Government Financial Account, Resident 'Consumer' Account, Social Account, Environmental Account, and Economic Development Account. Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Reviewed and guided other economic and supply chain staff on large engagements. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments. The cost benefit analysis was presented EY's findings regarding the net changes in welfare for Calgarians if the Games were hosted by Calgary. Financial desk audits of the proposed costs and due diligence of the business plan for the operation of the Olympic games including procurement and construction issues, potential supply chain interruptions which could delay the games, as well as analysis of needed labour. Planning, acquiring, and controlling the use of funds to meet the goals of an organization and maximize its value including a review of the construction procurement process for the building of the Olympic Village and other Game Venues.

- ▶ For the Calgary OCE: Economic Impact Assessment John was the Quality Review Partner. EY was engaged in a visioning exercise with the client to assess the economic impact of a proposed Centre of Excellence to a Canadian city. This included, among other things, a deep financial model analysis of the city's industry sector and clusters, assessing its competitiveness to attract businesses and talent, while also identifying additional economic impacts beyond the operations of the proposed Centre such as innovation spillover effects, tourism, retail and productivity impacts. Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Reviewed and guided other economic and supply chain staff on large engagements. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments.
- ▶ For the Ontario Government, 5-Year Expenditure Review & Modernization Plan (Line by Line), John was the Financial Analysis Lead, He led the financial modelling and benchmarking stream of a 15-year Expenditure Review. Prepared a historical analysis of government expenditure, with a focus on assessing achievement of desired operational and citizen-focused outcomes by sector, and in comparison to peer jurisdictions. Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Reviewed and guided other economic and supply chain staff on large engagements. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments. He also contributed to the development of innovative ideas and business cases for opportunities to reduce government expenditure and/or improve key performance metrics, with a focus on program outcomes across government services.
- ▶ John was the engagement partner for the Ministry of the Environment and Climate Change, Organizational Design. EY provided support to Ministry of the Environment and Climate Change ("MOECC" or the "Ministry") for the establishment of a sustainable organization, market-based tools and programs, and registry for excess soil. The project included: a jurisdictional scan, Phase 1 Survey and Phase 2 Survey of Key Stakeholders, multi-stakeholder workshops, assessment and presentation of 3 organizational options, and final recommendations through multi-stakeholder presentation and 2 draft stage final report. The workshops were to help the MOECC to: turn strategic objective and vision into practical applications through tools and programs, gain feedback and consensus by multiple stakeholders from industry, academia, municipalities and conservation authorities, as well as assisting them to defining their short and long term goals, expectations and the evaluation criteria and trade-off assessments used to assess the organizational options which were used the design the newly developed Soil Organization
 - ▶ Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments
 - ▶ Led the financial management team, developed and facilitated stakeholder engagement and workshop
 - ▶ Developed financial management procedures, business plans/cases, financial plans, modified financial plans for future state and performed risk analysis

- ▶ Led the cost benefit analysis and life cycle costing and developed models to carry out cost analysis
- ▶ Determined and assigned resources required for implementation of projects such operation and maintenance costs and both recurring and non-recurring costs in the build out of the new organization
- ▶ Developed costs for specific activities such as: direct operating costs of the project including heating, lighting, maintenance costs, project support overhead, as well as overhead costs
- ▶ For the City of Calgary, Centre of Excellence- Economic Impact, John was the Engagement Partner. Engaged in a visioning exercise with the client to assess the economic impact of a proposed Centre of Excellence to the Canadian city. Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Reviewed and guided other economic and supply chain staff on large engagements. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments. This included, among other things, a deep economic analysis of the city's industry sector and clusters, assessing its competitiveness to attract businesses and talent, while also identifying additional economic impacts beyond the operations of the proposed Centre. This was a major infrastructure development. Under different scenarios. EY team members conducted a quantitative assessment of the economic and wider impacts of hydrail relative to overhead electrification, and a qualitative assessment of the socio-economic benefits that could be realized if hydrail is pursued.
- ▶ For the Ontario Ministry of Finance, Ontario Place Revitalization, Economic and Socioeconomic Impact Analysis John was the Engagement Partner. John was the engagement partner on this project and served as a financial advisor to conduct financial, risk and economic impact studies as part of a comprehensive project evaluation process for the redevelopment of a major provincially owned asset within close proximity of Downtown Toronto. Planning and coordinating financial management activities including financial estimates and business requirements of the various scenarios
- ▶ John worked with the Ontario Ministry of Finance on a Ontario Place Revitalization, Economic and Financial Modelling Engagement. John was the engagement partner on this project and served as a financial advisor to conduct financial, risk and economic impact studies as part of a comprehensive project evaluation process for the redevelopment of Ontario Place. This included Modelling different scenarios including the impact of retail, housing, science and other creative performance spaces. Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments.



**CHRIS
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EDUCATION

- ▶ HBA, University of Western Ontario- Richard Ivey School of Business

CERTIFICATIONS

- ▶ CPA, CMA

Chris is an Associate Partner with EY's Financial Accounting Advisory Services group where he specializes in advising Finance leaders to better partner with business stakeholders to drive critical business insights and support strategic decision making and growth. He understands the evolving role of the CFO and Finance functions and works with clients to streamline efficiency, control and compliance functions while simultaneously improving the value of Finance to the organization. Key challenges and business issues faced by Chris' clients include:

- ▶ Limited time to focus on higher value add activities
- ▶ Rising cost of finance
- ▶ Inefficiencies in planning and reporting
- ▶ Lack of integration of finance with other functions
- ▶ Need for standardization/simplification of processes
- ▶ Increasing regulatory and compliance pressures

Project experience

- ▶ Chris has worked with clients and led the implementation of several strategic and operational improvement initiatives within finance, with a focus on the following:
 - ▶ Strategic Direction & Decision Support which includes; alignment of finance strategy to business objectives, target operating model design and delivery, Finance diagnostics and benchmarking, reduction in the cost of finance
 - ▶ Enterprise Performance Management including reporting and analysis, planning, budgeting and forecasting, financial close and reporting, Costing & profitability management
 - ▶ Finance Operations which includes process improvement, shared services & outsourcing strategy, finance system selection and optimization, business case development.
- ▶ Chris' background spans multiple industries with a concentration in Financial Services, Mining and Metals and Government & Public Sectors. He is an effective project and change manager and is well versed in EY's tools and methodologies.

Project experience, continued

- ▶ For a privately held Heating Oil Production and Distribution Company: Provided project management oversight of the activities required to form a Finance and Accounting back office for the newly formed entity. Activities included project management support of the Finance and Accounting stream, project plan development and execution, change management, and the provision of subject matter expertise in the areas of financial reporting, AP, procurement, online customer payment acceptance, and supporting order to cash processes. The result was a fully delineated business unit and a shared Finance and Accounting support structure to rationalize costs.
- ▶ For a large Canadian financial services provider: Led the development of a cost reduction business case for the consolidation of the bank's Securities and Treasury back-office functions. Working alongside the bank's senior executive team, identified process improvements and cost reduction opportunities under the consolidation. Conducted an assessment on the feasibility of moving to a central services environment and modeled impacts on organizational structure.
- ▶ For the collections division of a provincial government ministry, assisted with an initiative to consolidate the tax and nontax collections functions. Phase I: Led the development and implementation of a performance measurement framework and activity based costing model to assess the performance and measure benefits of the consolidated collections initiative. Phase II: Led a team of project and client resources to assist in delivering the objectives set out under the Implementation Plan work stream. Activities included the development of the overall implementation project plan; a prioritization framework and associated evaluation criteria; and the production of a Financial Benefits model to quantify the costs and benefits associated with each wave of the implementation effort.
- ▶ For a Canadian Communications and Media company: Led the resource realignment stream as part of the broader IT Organizational Transformation for the company's 2500 plus ITS employee and contractor/staff augmentation workforce. Constructed a transition database consisting of as-is, interim and future state employee data and hierarchical reporting relationships; managed employee transitions and change management activities; developed and presented detailed staffing analysis and weekly strategic leadership team reporting; and assisted with the mapping of current to target state functions to ensure continuity of operational activities under the to-be environment.
- ▶ For a Canadian National property insurer, led a finance transformation and business performance management project to analyse and redesign the Finance Processes and Finance Service Delivery Model including the role of business unit finance. Performed all current state assessment and future state design and target operating model development activities for the Planning, Budgeting and Forecasting processes, Corporate Planning, Financial Close and Reporting, Overhead and Cost Allocation, Management Reporting and KPIs and the role of business unit finance. Benefits included reduction in the cost of finance, improvements in efficiency, reduction in risk, and improvements in timeliness and accuracy of information to support decision making across the three lines of business.
- ▶ For a federally regulated Canadian trust company specializing in mortgage insurance for non-traditional borrowers, led a finance function assessment and stakeholder engagement project to raise the bar on finance function operations and position finance as an effective business partner to support strategic planning, performance management and to provide management information and reporting aligned with the organizational strategy.
- ▶ For a global Energy and Nuclear Technology company, led the development and implementation of the new Finance Service Delivery Model (FSDM) utilizing the Value Delivery Framework approach. As the lead advisor to the Business Information Systems & Enterprise Reporting, Manufacturing and Business Partner work streams, advised on the design and delivery of the new Finance Model including optimization of SAP, BPC and BW; alignment of accounting policies and practices across remote manufacturing sites; reporting rationalization and redesign including the development of a CEO Dashboard; and the redesign of roles and responsibilities across >300 Finance employees and two Shared Service Centers. Implemented a Demand Database in SAP BPC linking sales and production data to the budget and mid-term (5-yr) plan and developed a long term implementation roadmap for the post-stabilization Finance organization.
- ▶ For a leading Canadian educational institution, managed the institutional wide review and assessment of the University's Finance and IT support services functions and identified opportunities for process reengineering, service enhancement and cost reduction. Identified over ten million dollars in annual operating savings across the Planning & Budgeting, Expense Reimbursement, Research Accounting, and General Accounting & Reporting

functions within the Finance area and over five million in IT savings across the New Development and Sustainment, Planning & Administration and Incident Management process.

- ▶ For a Privately Owned Oil Production and Distribution Company: Phase I: Performed an operational review and assessment and implemented tactical fixes to enhance the efficiency of the credit card transaction processing group within the Business to Consumer (B2C) division. Assisted with back-office accounting and processing related to site level card activity and supported reconciliations of third party payment processors and internal consumer and fleet credit card accounts. Phase II: Provided financial close assistance and implemented tactical improvements to support the period-end close processes and reduce time to close. Phase III: Led the process and organizational components of a division-wide credit card processing transformation initiative designed to automate file and transaction based processing and simplify back-office accounting functions.
- ▶ For a top three Canadian life insurance and financial services company: Led the business casing and financial impacts assessment modeling to support the transformation of front and back office new business processes aimed at significantly reducing processing time, enhancing productivity and improving customer service. The initiative called for business process reengineering in addition to technology and organizational structure enhancements.
- ▶ For a Provincial Health and Long Term Care client: Conducted a program review and assessment for the organization's Assistive Devices Program. Performed market pricing assessments and detailed sampling and analysis of vendor and manufacturer margins and compared against client pricing models. The initiative led to the completion of revised funding models, evaluation of current practices against competitive players and reductions in overall program funding benefiting the client and end consumer.
- ▶ For a multi-mine gold and copper producer, led a finance function assessment with a focus on the close and finance function roles and responsibilities. Worked with a team of client staff to document current state processes, roles and responsibilities; identified issues and opportunities for process rationalization, reduction in time to close, elimination of non-value add processes and improvement in completeness and accuracy of management reporting information. Made recommendations on the future state structure and financial processing for the corporate division and each of the business units located within the US, Spain and Bolivia.
- ▶ For a multinational extractive organization, conducted an end-to-end Planning, Budgeting and Forecasting process review and benchmarking exercise. Worked with the client to improve the planning process and to establish its vision and transformation plan. Provided insight and awareness on the leading practices and key benchmarks for planning processes. Key assessment areas included: Cycle time for the key planning components (Strategic plan, Annual budget, LRP and Forecast); Level of detail as compared to actual for each component of the planning process; Integration of risk into each of the planning components; Capital management integration; and Leveraging technology to support the integrated planning process.
- ▶ For a multinational Canadian Financial Institution: As part of a broader Finance transformation initiative, assisted with the development of a bank-wide allocation model to provide a common process and model for allocations. Reviewed high value practices both within and outside the banking industry, including comparison to both domestic and international peers; joint assessment of existing straw-men options for the common allocation model; and support of workshops to present and vet options with the business segments
- ▶ For the Investment Division of a Canadian Chartered Financial Institution: Assisted with the implementation of a bank-wide Activity Based Management initiative. Responsible for cost development and allocation for the Private Client Division's IT costs. Primary roles included cost development and recalibration using standard costing methodology, conducting stakeholder interviews, working with the senior executive to obtain methodology signoff, performing cost transfer activities, system testing, and UAT.
- ▶ For the Securities Division of a Leading Canadian Chartered Financial Institution: Led an initiative to identify and document process metrics to assist in measuring the effectiveness of a broader organizational realignment initiative. Used ABC principles to apply metrics to future state process initiatives and vetted them against industry standards to ensure consistency with leading securities practices.
- ▶ For a multinational Specialty Chemicals company, led a global team during the design and implementation phases of a Hyperion Financial Management, Financial Data Management and Hyperion Planning engagement focused on moving the company off Hyperion Enterprise and positioning them for growth through acquisition. Managed a team of 10 external business analysts, developers, consultants and report writers from North America, Greece and India

and assisted the client with the end-to-end design, development, report migration, testing, training and implementation phases of the HFM upgrade and Hyperion Planning implementation. The engagement resulted in increased automation and efficiency in the close process, enhancements to dimensional entity and product profitability reporting, an enhanced Planning process focused on capturing financial and statistical/operational data at source and streamlined reporting.

- ▶ For a global manufacturer and supplier of injection molding equipment, led a Finance Transformation engagement to implement a hybrid ERP solution and drive improvements across Timeliness, Quality and Efficiency (TQE). Advised Project Management and Steering Committees on implementation phase design and execution for Process Design, Requirements Documentation, Data Conversion, Testing and Management Reporting. As the interim Inventory and Cost of Sales owner, worked with IT and the Business on inventory costing and transfer pricing, complex contract manufacturing accounting and on driving Operational improvements in costing data capture and reporting. Was a core advisor on the rationalization of Financial Close and Management Reporting and the movement to Self-Service Delivery Model.
- ▶ For a multinational mining, refining and energy producer, worked with the client to drive improvements across the Planning and Budgeting process by establishing a Future State vision and transformation plan. Delivered leading practices and benchmarks for the planning process including- cycle time for key planning processes, effort spent on key planning components, appropriate level of detail for budgets and forecasts, capital management integration with the planning process and how best to leverage technology to support an overall Integrated Planning, Budgeting and Forecasting Framework.
- ▶ For a leading higher educational institution based in Quebec, led the design and development on an Institutional Financial Budgeting Model. Responsible for designing the end-to-end budget model from capture of end-user budgeting data through to development of the data warehouse and all associated reporting. Model functionality included complete integration of Faculty and Admin Units and was capable of handling multiyear, multi-fund, multi-org and total resource costing.
- ▶ For a multinational mining, refining and energy producer, led the current state assessment and future state design of the Quarter End Financial Close process. Led a team of resources to document the current state process, identify issues and recommend areas of improvement, including reduction in the time to close, increases in automation, roles and responsibility alignment and improvement of process resiliency across 4 international divisions. Recommendations were made across the end-to-end close process from sub-ledger close, production of trial balances, business unit consolidation and elimination to production of the Financial Statements and MD&A reporting.
- ▶ For a Canadian mining company focused on the discovery, production and marketing of base metals, assisted with the development and implementation of a continuous improvement program to address performance issues across various business areas by identifying key opportunities for improvement and potential benefits that could be realized after implementation. Responsible for leading the review and assessment of the Finance and Administration and Sales and Marketing functions and identifying opportunities for cost reduction, increased processing efficiency and the enhanced use of IT and reporting to support management decision making. The project required extensive consultation with employees combined with data analytics and information reviews.
- ▶ For the Single Family division of a US Government Sponsored Enterprise (GSE), led the Finance organization through the development and implementation of a prototype tool to analyze the financial impacts of the organization's Mortgage Servicing Capacity program, implemented to transfer severely delinquent loan portfolios to "High-Touch" or specialty servicers. Documented recommendations to enhance the Servicer Capacity program's financial impact analysis and expanded the prototype to accommodate new deal structures and additional portfolio transfers. Led the implementation phase of the approved enhancements and worked with IT on the development of an automated data capture and reporting solution.
- ▶ For a multinational electronics manufacturing services (EMS) company, reviewed the corporate and shared services cost allocation process and developed recommendations to align the process with leading industry allocation practices. Analyzed current issues and allocation pain points, completed a competitive cost assessment and methodology review for several leading competitors, and provided recommendations to address allocation concerns across the business units

- ▶ For an international Steel Manufacturing and Export company located in Hamilton, Ontario, led an organization wide assessment of the organization's Order to Cash process. Through workshop facilitation and the use of Lean process tools and methodologies, identified, assessed and prioritized over 100 process improvement and cost reduction opportunities using a customized opportunity evaluation, assessment and reporting framework. Developed the implementation roadmap and change management plan and worked with the client to realize on quick win opportunities over the course of the assessment. Projected targets were set to realize a 25% decrease in the total cost of employment over the 2 year program.
- ▶ For a global mining and metals company with head offices located in Australia, worked locally with staff from the KPMG Brisbane practice on the development, testing and application of a proprietary Value Driver Modeling (VDM) tool . Assisted with the development of models for each of the organization's core mining operations including three open pit mines, two underground mines and two coal handling & preparation plants. Tested models for functionality and usability and updated end-user training materials.



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EDUCATION

- ▶ Queen's University, Master's in Industrial Relations (2013)
- ▶ University of New Brunswick, Bachelor of Arts (Honours) (2010)

David Bryden is a Senior Manager in the Government and Public Sector consulting practice of Ernst & Young LLP. David has significant experience working with municipal and regional governments on transformation programs focusing primarily on financial planning modernization, program and service efficiency and service delivery reviews, and operating model assessments. His other government experience includes significant experience with several provincial governments across Canada on large, multi-stakeholder programs. David has experience with planning, budgeting and forecasting process improvements, organizational design and operating model reviews, strategic and enterprise planning, stakeholder engagement and facilitation, program and project management, and change management and communications.

Project experience

- ▶ David Co-led the Capital Modernization Project for the City of Toronto. This involved conducting a series of workshops with over 100 City stakeholders to capture insights into the future state of capital planning, delivery and asset management at the City of Toronto. Currently working with the team to develop the final report and integrated implementation plan, leading the stream on integration with other initiatives under the broader Financial Sustainability program.
- ▶ David also led the EY team as Project Manager on the Financial Systems Transformation Advisory Support engagement for the City of Toronto. This involved defining the procurement strategy and approach for the City's ongoing Financial Systems Transformation program and RFP. Also led a series of workshops on defining key transformation requirements, process impacts, future state target operating model, and associated technology and data impacts.
- ▶ David led the Regional Municipality of Peel, Review and Evaluation of Housing Related Grants Programs, On this engagement he conducted current state assessment interviews with key stakeholders across the organization as the Project Manager he identified opportunities for improvement and recommendations for six affordable housing grant programs. Coordinated and supported the development of an affordable housing allocation model. Led the development of an affordable housing jurisdictional scan.
- ▶ For the City of Brampton, David managed a Service Efficiency Studies. He was responsible for managing an EY team of approximately 7 full-time resources conducting four services reviews for: Corporate Services, Public Works & Engineering, Fire & Emergency Services, Brampton Library. Conducted operating model and organization structure reviews, alternative service delivery assessments, productivity and efficiency analyses, revenue generation opportunity analysis and jurisdictional analysis. Led engagements, workshops and briefing sessions with senior leadership within the City including presentations to Brampton City Council and the Brampton Library Board.

Project experience, continued

- ▶ For the City of Toronto David completed a Value Based Outcomes Review. He identified opportunities to enhance City services, deliver services more efficiently, and / or identify opportunities to deliver services more effectively or in more integrated ways. Engaged with senior leadership across the City and City Agencies to identify, define and validate value improvement opportunities. Developed business cases for the City to implement initiatives identified throughout the review.
- ▶ For the City of Toronto David assisted on a Budget Process Modernization Initiative. He acted as Project Support and Change Management Lead, to conduct workshops with stakeholders across the City, as well as with Agency staff. Identified pain points and opportunities for improvement with the current budget process. Co-developed materials for a budget hack-a-thon focused on transforming the City's budget process. Co-facilitated design principles session with City executive leadership. Co-developed a future state service-based budget process which incorporates rolling forecasts and periodic strategic performance reviews.
- ▶ For the City of Toronto David worked on a, Blockchain Proof of Concept (PoC). This involved streamlining interdivisional recoveries and charges for Fleet Services in the City of Toronto as the Project manager for a shard services blockchain proof of concept (PoC).
- ▶ For a regional Municipality of Peel David managed the Hub and Spoke Model Organizational Review. He conducted current state assessment interviews with key stakeholders across the organization as the Project Manager of this engagement. Facilitated large-scale stakeholder engagement session leveraging innovative technology to engage remote users. Leveraged leading practice operating model frameworks to develop tailored guiding principles to assist in the development and selection of future state organizational models for nine key internal services functions.
- ▶ For the Government of Ontario David completed Planning, Budgeting and Forecasting Project, He managed and led the Impact Assessment Team conducting current state assessment and business requirements gathering workshops with all Ministries and Central Agencies, focused on understanding current enterprise planning, budgeting and forecasting processes. Developed an impact assessment report by Ministry documenting existing processes, tools, technology, data and roles. The report included leading practices in planning, budgeting and forecasting in the public sector. Led the development of a change management strategy and approach aligned with a proposed enterprise planning, budgeting and forecasting tool. Led the overall project management activities for the engagement including managing the project budget, schedule, status reporting and steering committee material development
- ▶ David completed a Line-by-Line Expenditure Review for the Ontario Treasury Board Secretariat, Part of the project team conducting fifteen years of expenditure reviews on an annual budget greater than \$150B CAD. Identified opportunities for improvement and developed recommendations for implementing future state opportunities. Engaged with senior executive leadership to identify pain points and opportunities to improve expenditure efficiency and effectiveness
- ▶ He led the Ontario Works Program Delivery Funding Model Review for the Government of Ontario, As stakeholder engagement lead, directed engagement with six regional and municipal service delivery partners to identify opportunities to improve the efficiency and effectiveness of the program administration funding model. Conducted jurisdictional scan research into comparable program funding and operating models in Canada and globally to identify leading practice alternatives. Assessed financial and non-financial performance of all 47 delivery agents in scope for the review, including conducting comparative analysis of cost per unit of performance achieved
- ▶ He also worked with the Government of Ontario on Sustainable Funding Model Project and Common Client Intake and Onboarding Project As project manager, he led development of the current state assessment, future state options analysis, and detailed future state model development. Supported the development of the gap analysis and implementation plan and roadmap. Led numerous stakeholder engagement activities including small group interviews and larger facilitated sessions
- ▶ For the Government of Alberta, Integrated Resource Management System Program – Phase 2, He provided facilitation support as program risk management lead, and project manager in several senior leadership forums and engagement sessions, including leading development of the initial multi-ministry and agency integrated program roadmap for FY17-18. Led the Program risk management function responsible for ongoing risk management identification, characterization and mitigation
- ▶ For the Government of Alberta, David led the internal data sharing portal development and implementation, He managed the first phase of the development of an enterprise-level internal data sharing portal. Conducted business requirements gathering and validation sessions with over 150 stakeholders across the Government of Alberta. Led communications efforts including leading multiple demonstrations to senior executives

- ▶ He also led the Integrated Resource Management System Program - Phase 1, He acted as the program risk management lead, and project manager to support the development of the transformation program governance framework as well as the ongoing operation of the PMO, Working Group and Steering Committee. Supported stakeholder engagement activities with senior leadership from five government ministries and two partner agencies. Provided project management and stakeholder engagement support on multiple projects with clients ranging from managers to senior executive leadership. Led the Program Risk Management project using an enterprise risk management methodology. Managed the integrated program schedule comprising ten simultaneous, integrated projects with multiple interdependencies
- ▶ For the National Energy Board David developed a Program framework and strategic action plan development. He developed a multi-year strategic program action plan, including activity identification, resourcing estimates, costs, and timelines, for prioritization by senior executive leadership. Established and right-sized the program framework including governance structures, key processes, and resource estimates. Led the development of an annual statistical report, including data analysis and review, completion of the statistical report, and documenting the process for future years



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Education

- ▶ Bachelor of Arts, University of British Columbia
- ▶ Diploma in Urban Land Economics, Sauder School of Business,
- ▶ Urban Design Certificate, Simon Fraser University City Program

CERTIFICATIONS

- ▶ Urban design certificate, Simon Fraser university city program
- ▶ Commercial real estate trading license

Andrew is an Associate Partner in the Transaction Real Estate practice and works with clients across Western Canada. Andrew has been at EY for 3 years and has 15+ years experience providing a wide range of advisory, valuation and transaction services to owners and occupiers of real estate. This experience includes working with various levels of government, First Nations, post-secondary institutions, private developers and institutional investors. Andrew and the TRE team help our clients maximize the potential of their real estate through the development of business cases, valuation reports, corporate real estate strategies and structured transaction processes.

Project experience

- ▶ Andrew was the engagement partner on the British Columbia Transportation Finance Authority Scan. EY was engaged to complete a jurisdictional scan of other leading transportation entities around the world and to identify best practices around land value capture strategies.
- ▶ For the City of Edmonton, Andrew was the engagement partner for a Policy C511 Review. EY was engaged to review the city's Land Enterprise operating policy and to identify potential changes that would make the policy more in line with the City's updated strategic plan.
- ▶ For Providence Health Care Andrew led an engagement to complete a wide range of services including financial modelling, risk analysis, deal structuring, market sounding etc. while working alongside PHC staff in developing a business case for a large scale commercial development to be located adjacent to the new St. Paul's hospital.
- ▶ For the City of Edmonton, Andrew was the engagement partner for the TOD Infrastructure Capacity and Market Study. Andrew was engaged alongside an engineering firm partner to assist the City in first understanding the development potential around future LRT stations and then to consider what level of existing underground infrastructure capacity there was to support the future growth.
- ▶ For the City of Edmonton Andrew was the engagement partner for the TOD Financing Best Practices Review (2019). He was engaged to complete a best practice study of mechanisms to fund transit. Our analysis looked at 4 different municipal case studies and 8 different funding tools for consideration by the City.
- ▶ For the City of Victoria, Andrew was the engagement partner for the Real Estate Strategic Plan (2018). He was engaged to develop a strategic real estate plan for the City of Victoria that allowed the City to make better use of their real estate holdings. The work included a review of the City's current real estate portfolio, a review of how they managed the real estate, an assessment of future needs and an acquisition strategy. Our work also included recommendations on how the City could be more strategic and consistent in terms of how they supported non-profit user groups that currently occupied the City's real estate.

Project experience, continued

- ▶ For the City of Airdrie, Andrew was the engagement partner for the Real Estate Acquisition Strategy . He was engaged to provide the fast growing City of Airdrie with a real estate acquisition strategy that was based on a thorough assessment of their current land holdings and an estimate of what their future needs will be as they build out the recently expropriated lands. As part of our work we considered options for the City to maximize the potential use of their existing land holdings and any synergies with schools and other groups to minimize the amount of future land required through acquisitions.
- ▶ For the City of Winnipeg, Andrew was the engagement partner for the Evaluation of Strategic Alternatives for the Public Safety Building and City Centre Parkade. Andrew acted as project manager in completing an assessment of alternatives for the City's aging public safety building and city centre parkade structures. The analysis considered a range of alternative civic, institutional and private sector options for the building.
- ▶ For Manitoba Liquor & Lotteries, Downtown head office study. Andrew acted as project manager in completing a study to evaluate the potential options for Manitoba Liquor & Lotteries to consolidate existing corporate facilities into one downtown head office.
- ▶ For Crown Corporation, Sale Leaseback Strategy for head office, Andrew acted as project manager in completing a sale leaseback analysis for the crown corporation's downtown mixed-use office complex. The analysis compared the future cash flows that could be generated in operating the complex compared to the potential financial impact of selling the asset and investing the proceeds.
- ▶ For the City of Regina, Regina Railyards Business Case, Andrew acted as project manager in developing a business case for the redevelopment of the Regina Railyards property from industrial land into a mixed-use community. The scope included developing a detailed financial model, reviewing options for land value capture and engaging with private sector development groups.



**KIRSTEN
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EDUCATION

- ▶ Bachelor of Science (BSc.)
- ▶ Masters of Business Administration (MBA)

CERTIFICATIONS

- ▶ Certified Management Consultant (CMC)

Kirsten was appointed Managing Partner of Canada's Government and Public Sector (GPS) practice in 2016. She also leads British Columbia's Consulting Services team. Prior to the Canadian GPS appointment Kirsten served as the firm's Global Government and Public Sector Consulting Leader where she sat on the global GPS executive team and drove solution development and investment strategy in the GPS sector in over 100 countries. She also serves as the Global Client Service partner for one of Canada's largest and most complex accounts.

She has nearly 25 years of experience in advising clients in over 20 countries on designing and implementing complex transformation programs. She brings a combination of strategy, hands on complex program execution experience, and a deep understanding in the role of human capital in driving change.

Kirsten was a leader in EY's consulting practice between 1998 and 2000 and joined Cap Gemini Ernst and Young after the split, where she worked for several years in large scale transformation and outsourcing. She left Cap Gemini in 2001 to join the Province of British Columbia as a Deputy Minister reporting to the Premier's Office responsible for driving public sector transformation. She led a portfolio of over \$2.4B worth of projects which delivered over \$500M in savings as well as service transformation to the Province.

Other recent leadership experiences include Vancouver Managing Partner for Korn/Ferry and recognized thought leader and frequent speaker on trends in talent management and leadership, board diversity, and public sector governance and transformation. Kirsten currently sits on the boards the BC Women's Hospital Foundation and the BC Cancer Foundation. She previously served as a Director for Partnerships BC, as chair of their HR and Governance Committee, 2010 Legacies Now (Lift), The Canadian Council for Board Diversity, and was a founding director of the Centre for Outsourcing Research and Education.

Project experience

- ▶ Kirsten is the current advisor to the BC Government Premier's office on issues relating to core review, public sector compensation models, shared services, gaming reform, digital government, etc.
- ▶ She is leading a \$200M+ transformation of a Canada's largest public insurance company, including the implementation of a new insurance platform (Guidewire Policy Centre), the development of an enterprise digital Claims Portal, product reform, and strategic sourcing projects. She serves as a strategic advisor to the executive team and board on strategy and transformation as well as government relations.
- ▶ She also is the current advisor to the BC Government Premier's office on issues relating to core review, public sector compensation models, shared services, gaming reform, digital government, etc.



**WALTER
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EDUCATION

- ▶ BSc. Hons. Molecular Genetics/ Microbiology, University of Toronto
- ▶ Master's in Business Administration (MBA), Strategy and Operations Management, York University

CERTIFICATIONS

- ▶ Graduate Certificate, Supply Chain Management, Massachusetts Institute of Technology
- ▶ Graduate Certificate, Strategy & Transformation, Wharton School of Business, University of Pennsylvania

Walter leads EY Canada's Digital Procurement practice in Supply Chain and Operations. He is currently leading Canada's largest SAP (Ariba and Fieldglass) enabled procurement modernization program at the federal government with scope covering sourcing, contract management, supplier relationship management, procure-to-pay and services management. He brings over 20 years of supply chain technology transformation experience and more specifically 10+ years of SAP Ariba technology implementation experience.

His 20 years of operations experience spans various sectors including transportation, public sector, utilities, CPG, retail, infrastructure, mining and financial services. His domain expertise includes Advanced Planning, eProcurement, Category Management, Manufacturing, Network Optimization, Logistics, and Transportation. Walter has delivered numerous business transformations enabled by technology at the board and executive level. His clients benefit from his ability to take them from Supply Chain strategy to operating models to best of breed technology enablement.

Project experience

- ▶ Walter was the executive lead for the Public Services and Procurement Canada (PSPC), Electronic Procurement Solution (EPS) Implementation. The implementation of an Electronic Procurement System (EPS) is a transformative step to modernize government procurement and through it, the Government of Canada's commitment to improving the way it does business. As the Executive Lead for EY, Walter was responsible for overseeing and leading the full project through all its Phases. This included finding ways to make procurement processes simpler, more accessible, and less administratively burdensome for suppliers. The implementation of SAP's Intelligent Spend Management (Source-to-Pay and Services) will fundamentally transform the way the government and suppliers interact to buy and sell goods and services of approximately \$25 billion annually.
- ▶ Walter is responsible for overseeing and leading multiple Project Managers including: Business Design Lead, SRM Lead, S2C Lead, P2O Lead, Services Lead, and OCM Lead. Each of these Lead Project Managers were responsible for their own teams of 4-6 resources including technical team resources.
- ▶ Led the design phase which included High-Level Design (HLD) and Detailed Design for Supplier Relationship Management, Source-to-Contract, Procure-to-Order, Procure-to-Pay and Services Procurement. The HLD and DD phases included over a hundred workshops and several hundred hours of working sessions with key stakeholders to output some key deliverables including Business Process Design documents, SAP Ariba/Fieldglass Configuration Workbooks, Technical (application) Integration tracker, Business Process Documents, Requirements Traceability Matrix and Issues/risks logs.

Project experience, continued

- ▶ Led the executive leadership sessions for the business design debriefings for final design (High Level Design and Detailed Design) deliverables with Senior Directors, DGs and ADMs across PSCP, TBS and 16 OGDs as part of the deliverable review and endorsement process. Communications with leadership occurred via oral presentations to the above noted leadership and through dissemination of presentation and status update materials. The objective of these sessions was to gain leadership buy-in for design decisions, ensuring that stakeholders were committed to moving forward on project and organizational goals.
- ▶ For the Canada Revenue Agency Walter led the Ariba/Fieldglass Migration. Walter led the implementation of Procure-to-Pay, Guided Buying and Fieldglass Services Management from design to go-live. The design leveraged the global template from the PSPC EPS implementation focusing on localized design and build for CRA's specific agency needs. He led client process re-engineering discussions to accommodate CRA specific requirements where customizations could not be implemented due to cloud application constraints.
- ▶ Air Canada was in-flight with their Ariba Procure-to-Pay implementation when they encountered design challenges with the sales and VAT tax treatment. EY brought together its tax, Procurement advisory and SAP Ariba practices to help the client design an 'out of the box' tax solution that met Air Canada's requirements. Walter led the team responsible for documenting tax requirements, designing the SAP Ariba solution including applicable tax tables, completing configuration design documents, developing test cases and test scripts. EY also oversaw the testing phase to a successful completion.
- ▶ For NAV Canada, Walter was the Engagement manager for the Enterprise Asset Management Transformation. The project scope included strategic sourcing, tactical purchasing, inventory management, policy/governance, technology enablement and spend analysis. Additionally, the business unit scope included construction, fabrication and maintenance managed services. As the Functional Lead, Walter was responsible for managing several project managers through the procurement and supply chain evaluation. He also oversaw the development of project objectives to meet project goals, within pre-determined budget expectations. Facilitated engagement sessions with senior management stakeholders to ensure project understanding and promote buy-in. Finally he oversaw the risk management process, ensuring the project managers identified risks and issues, and developed and executed mitigation strategies to ensure project success.
- ▶ For the Metrolinx Enterprise Asset Management Strategy & Operating Model, Walter, facilitated working sessions with Metrolinx stakeholders to develop a starting mission, vision and strategy for a newly formed Enterprise Asset Management (EAM) group. Stakeholders (Dir, VP and CxO) included lines of business (GO Transit, UP Express and PRESTO) and functional groups (Operations, Engineering, Network, Corridors, Stations, Maintenance, Procurement and Construction). Stakeholders were taken through a catalyst type working session Comprised of 'Scan, Focus and Act'. Scan for a scan of leading practices, jurisdictional comparison and scan of idea generation. He worked with stakeholders to define objectives and prioritize initiatives to focus on top quartile ideas; and Act which took stakeholders towards tangible plans for implementation. Further, he oversaw the development of various deliverables including vision and mission statements, an EAM strategy and priority initiatives.
- ▶ For Metrolinx's Procurement Transformation, Walter was involved transforming the procurement function for Metrolinx, an agency of the Government of Ontario. Metrolinx is a Crown agency that manages and integrates road and public transport in the Golden Horseshoe region of Ontario, including the cities of Toronto and Hamilton and their suburbs. Metrolinx governs and operates: GO Transit, Union Pearson (UP) Express and PRESTO. As the Lead, Walter was responsible for: Leading Project Managers across multiple workstreams and phases. Main workstreams included: Procurement Transformation, Capital Projects Transformation and Enterprise Asset Management Transformation. Each workstream had its own project manager and an advisory team of 5-10 people not including the client side. Walter oversaw all activities conducted by each respective workstream and was kept abreast of work product development, risks and issues through regular written and oral status updates. It also involved him working with the client to define both project scope and workplan activities in addition to allocating resources and estimating level of effort per resource category. Walter was also responsible for managing resource work within established budget parameters as committed in the competitive solicitation. Walter was leading the executive leadership sessions for the following: Procurement capability assessment, Procurement envisioning, Capital Projects Target Operating Model, Enterprise Asset Management Strategy and Target Operating Model - each of these multi-day

sessions included scanning issues, focusing on strategies to address challenges and developing/acting on roadmap plans to achieve organization/project goals. These sessions were focused on ensuring executives were committed to moving forward on the project and organizational goals. Finally he led several design consultations with senior leaders as part of the formal review and sign-off of deliverables - notably, the Collaboration Design session for back-casting the future state Procurement function, collected over a dozen of Metrolinx's executive leadership team (VPs and CXOs) to participate in this visioning exercise where leaders were asked to document their expectations and visions for a new and effective Procurement function, calling into mind three dimensions of People, Process and Technology.

- For Ontario Education Collaborative Marketplace (OECM) Walter led the development of the eMarketplace Strategy and RoadMap. He provided subject matter advice to OECM related to their initial plans to develop an eMarketplace. At the time, OECM was a newly created organization with a mandate to develop and grow a horizontal eMarketplace to service all educational institutions. An eMarketplace is a portal-based platform designed to bring buyers and sellers together in a multi-catalogue environment to enable procurement and supply chain transactions across the source-to-pay lifecycle. He also led a high-level review of the demand base (i.e. the educational institutions that could participate as 'customers/buyers' in this marketplace; identified and stratified the demand base of buyers including characteristics and base purchasing requirements. Further, he led a strategic review of the possible eMarketplace services (i.e. 'vendors/sellers') based on other established eMarketplaces; this was supported by a jurisdictional scan of other eMarkets and the services they offered (e.g., requisitions, purchase order mgmt., catalogue management, goods receipt/logistics tracking, and invoice management); developed service model and financial model to support business case for OECM eMarketplace. Walter and team developed three business/revenue model options for consideration along with pros and cons and operating model details and delivered recommendations on revenue models as well as applicable operating models and supply chain performance metrics.



**MOHAMED
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EDUCATION

- ▶ Master of Business Administration from McMaster University
- ▶ Bachelor of Arts, Political Science (Honours) degree from Wilfrid Laurier University

CERTIFICATIONS

- ▶ Chartered Professional Accountant (CMA)

Mohamed is an Associate Partner in Government and Public Sector practice at EY. He recently joined the firm and is based in Toronto. Mohamed has dedicated his career to transforming public administration in Canada, and has a wide range of experiences over a 12 year consulting career in the public sectors in Canada and Australia, with specialization in human and social services, central government agencies, municipalities, and National Defence. Previously, he was the Executive Director of the Global Health and Humans Services Practice at another Big 4 firm. Mohamed has helped Ministries, Departments, and Agencies review their organizations and, with clear sightlines on the future, develop outcomes-based solutions. He is a bridge-builder, who understands the need to bring stakeholders and clients together along the journey, while bringing discipline and focus to the team for achieving greater return for constituents on the programs and services they invest in and rely on. Mohamed specializes in strategy development, service delivery transformation, commissioning and contestability, risk management, operational reviews, stakeholder management, performance management, and business planning.

Project experience

- ▶ Led the development of new operating model options for Adoptions in the Province of Ontario in order to increase the number of adoptions annually, decrease the number of children in care and the time it takes to complete the adoption process, and improve the child and parent experience.
- ▶ Led the development of an Evidence-Based Decision Making Framework for the Ontario Treasury Board Secretariat, including the design of the framework, conducting a fit-gap analysis, development of tools and resources, and the creation of an implementation and change management plan that focuses on embedding the framework principles across the OPS and increasing the decision-making capability across the Ontario Government, including at the cabinet table.
- ▶ Led a large cross-functional team of consultants in the development of a 5 year strategic blueprint for Ontario Shared Services (OSS), including all program and project planning, knowledge transfer activities, stakeholder consultations, facilitating executive level workshops, and deep-dive assessments on a number of client service categories.
- ▶ Lead the development and implementation of a business case for an estimated \$400m affordable housing initiative for Peel Housing Corporation, including strategically advising the Board of Directors on the identification of Total Public Value outcomes, extensive and sensitive stakeholder engagement, executive facilitation, and strategy development.

Project experience, continued

- ▶ Lead the review of the Child Welfare funding model for the Province of Ontario through detailed literature review and stakeholder consultation, and thorough economic modelling to ensure service delivery providers are best positioned to meet their outcomes for children.
- ▶ Led an activity-based costing exercise for Treasury Board Secretariat as part of the Transfer Payment Administration Modernization initiative to determine the cost of administering over \$120 billion to transfer payment agencies across the province.
- ▶ Led a team of 8 consultants in the value management and performance management work stream in a large transformation project for the Department of National Defence. Work stream was responsible - for all 32 initiatives within the program - for developing outcomes-based value models, identifying transformational and benefits-based metrics, and producing a performance management framework and operating model.
- ▶ Led a large team of consultants (25) that conducted reviews of over 45 central office business units, and over 100 programs for the Department of Family and Community Services, focusing on identifying forecasted expenditures, projects and activity analysis, KPIs, and risks, and identified a series of savings opportunities across the department worth over \$500 million over 4 years
- ▶ Led a team that conducted an organizational design engagement for Community Services NSW, including the development of new organizational structures, resource allocation, and business process redesign for the policy and performance functions, with a goal of reducing central office expenditure by over the forward estimates period.
- ▶ Key member of a team that conducted a core services business review for an entire Ontario Ministry, whose target is to reduce its operating budget. Included developing a detailed methodology to review services to ensure alignment with Ministry priorities, developing tools and templates for data collection and analysis, facilitating options identification with senior government officials, and creation and implementation of a decision making framework.
- ▶ Led a team of consultants that conducted a review of the operations of each Aboriginal Home Care branch across New South Wales, and developed an improvement action strategy for each
- ▶ Led the development of a vision and strategic blueprint and a quality framework for HealthShare NSW, a Shared Services provider in Australia, in the course of transforming patient food services across the health sector in New South Wales
- ▶ Led the development of the framework for the Master Services Agreement for HealthShare NSW, including the creation of a streamlined agreement, and the to-be alignment between customer needs, services offered, pricing, and performance management and reporting.
- ▶ Developed an infrastructure management planning framework for the Ontario Ministry of the Attorney General, including overall project manager, including the coordination of consortium of firms, regular project status and reporting, coordinating all client communications and deliverables, facilitating stakeholder workshop sessions, and authoring the final communications document.
- ▶ Led the Project Management Advancement Project for the Region of Peel, Water and Wastewater Divisions, including Phase 1 - a review of all project management processes in the delivery of large capital projects and identified opportunities for transformation - and Phase 2 - led the design of a new Project Management Methodology, a learning and development strategy and plan, a business requirements document for a new technology solution, the re-design of the capital projects inspections process, and the development of key indicators and performance measures.
- ▶ Led a team that conducted an organizational design engagement for a NSW government agency, including the development of new organizational structures, resource allocation, and business process redesign
- ▶ Developed the target operating model for the NSW Office of Environment and Heritage (OEI), focusing its service delivery approach to one that is regionally focused
- ▶ Led a review and developed the target operating model for the Heritage function for the NSW Office of Environment and Heritage
- ▶ Developed a research infrastructure strategy for the Agricultural Research Institute of Ontario, a Provincial agency, by facilitating a "Greenfield" visioning workshop with senior agency leadership, developing infrastructure straw

models and their attributes, leading the engagement of over 50 stakeholder organizations and individuals, and the development of the final recommended strategy and implementation plan

- ▶ Was a key member of the team to provide assistance to the Ontario Ministry of Agriculture, Food, and Rural Affairs in developing a strategy for Business Risk Management (BRM), as it prepared to enter into a governance review of the Ministry's relationship with a Crown Corporation
- ▶ Developed the corporate-wide strategic plan for one of Canada's largest corporate real estate firms, including engagement with senior executives across asset portfolios, analysis of financial performance, assessment of economic conditions in relevant markets, value chain analysis, and development of the final strategy document that was presented and ratified by the organization's Board of Directors.
- ▶ Led a team that developed a new business model for a major program at a Post-Secondary Institution. This involved reviewing its current operations, evaluating market conditions, interviewing key stakeholders at the institution, and making strategic recommendations.
- ▶ Facilitated a risk-based strategic planning exercise for Oakville Hydro. His role in this engagement was to conduct competitive research, perform a corporate SWOT analysis, strategic workshop design and facilitation, and developing the go-forward strategic plan.

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Crown Agencies Secretariat - Ministry of Finance

Proposal Expression of Interest - Strategic
Initiatives - #2021 - FIN (CAS - Housing
Reviews)

Submission 2 - Operational Review

August 17, 2021

Holly Cairns
Finance
Principal, Crown Agency Policy & Strategic Initiatives
Crown Agency Secretariat, Ministry of Finance
The Government of British Columbia
400-645 Tyee Road,
Victoria, BC, V9A6X5

August 17, 2021

**RE: Request for Proposal Expression of Interest –
Strategic Initiatives - #2021 – FIN (CAS – Housing
Reviews)**

Dear Holly,

Please find enclosed our technical offer to provide the Crown Agencies Secretariat within the British Columbia Ministry of Finance with professional services in response to Request for Proposal Expression of Interest – Strategic Initiatives - #2021 – FIN (CAS – Housing Reviews 1/ 2) – Operational Review.

You can be confident that EY is the best choice for the following reasons:

- ▶ Experience delivering strategic, critical, and sensitive engagements in partnership with the Government of British Columbia coupled with an in-depth understand of operational challenges faced within affordable and social housing service delivery
- ▶ A senior and experienced team with deep domain expertise that understands the complexity of this Operational Review and the importance of getting it done right
- ▶ Flexibility to scale the review during the gap assessment process as areas of focus requiring additional analysis or attention are identified

We welcome the opportunity to discuss our proposal with you and respond to any questions you may have.

Yours very truly,



Bill Kessels
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Confidential and proprietary – Disclosure of this proposal to third parties is prohibited. It is intended to be used solely for the purpose of evaluating whether or not to engage us to provide you with professional services. This proposal does not constitute an agreement between us or an offer to perform services – a binding agreement between us shall exist only upon execution of a mutually agreed engagement letter or contract.

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“EY” as used in this proposal means the Canadian firm of Ernst & Young LLP or, as the context requires, other member firms of the global Ernst & Young network, each of which is a separate and independent legal entity.

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Executive summary

Your Vision

Effective April 1, 2021, BC Housing, has seen a significant increase in borrowing capacity, which has been coupled with a progressive and ambitious housing policy. With this additional funding there is increased need to ensure there is adequate transparency into how BC Housing operates and that citizens receive accountability and value for money in the Corporation's service delivery of affordable and social housing programs.

As the Crown Agencies Secretariat ("CAS"), within the Ministry of Finance ("the Ministry") EY understands that simultaneous with this significant increase in the scale of funding there is a growing risk to ensure there are effective and appropriate functions in place such as governance, decision making and organizational structures and strategy to support the Corporation in delivering on its mandate and work. EY understands the high-profile and sensitive nature of this Operational Review and the importance of getting this right to not only the Ministry and CAS but also the citizens of British Columbia. This Operational Review is a crucial step towards achieving the progressive and ambitious housing policy as reflected in the government mandate letter direction to the Corporation. The insights and recommendations coming out of this Operational Review will identify opportunities to improve BC Housing's overall service delivery and reporting to both the Ministry and public stakeholders.

Moving Forward

The need for an experienced, and trusted partner and advisor

To deliver on the critical mandates of both the Ministry and BC Housing, you will need a trusted advisor that can bring a depth of experience from across Canada, but also one that is deeply rooted and understands the local realities and who has worked with you on some of your most complex files in the past few years. In order to assist, advise, and guide you through this challenging, and exciting, strategic review exercise, we have assembled an EY team that has extensive experience in working with public sector clients across Canada, including the Government of British Columbia, on a wide array of operational reviews including affordable and social housing real estate organizational design and governance, internal controls, legal corporate structure and skills assessment related challenges.

We have collaboratively worked with the Province on a variety of sensitive engagements and complex reviews. Recently, our team supported the Region of Peel conducting a review of their Housing Grant Programs, including key activities such as program mandate reviews, performance measurement and benchmarking, public sector governance, policy analysis and advice and the generation of an affordable housing system allocation model. In addition, our team also recently supported the Federation of Canadian Municipalities (FCM) Green Municipal Fund conducting a Performance Audit. The Performance Audit covered all aspects of the operations including governance, operational and financial systems, resources, structures, processes, and controls. In addition to this, the overall assessment of service delivery and was used to improve the efficiency and effectiveness of program delivery of the Green Municipal Fund.

We will bring forward these insights and our in-depth experiences from these engagements, along with a significant number of functional-area specific projects detailed later in this document to support the delivery of this Operational Review.

The right approach

Our team, approach and methodology for this engagement have been developed keeping your strategic priorities, timeline and focus areas in mind to make sure our eventual recommendations are in sync with your future direction and provide the appropriate level of detail to enable informed next steps. We have carefully selected a strong team of leaders and experts, each bringing a specific strength to the team. We have included consultants who have worked with the Government of British Columbia, local municipalities and other public sector clients throughout BC and Canada, and resources with specific domain area leading practice expertise aligned to your needs.

In order to ensure that your objectives and goals are not only met, but exceeded, we have proposed additional (and scalable) activities in addition to your scope of work, that will be available should the need arise. This includes the ability to complete deep dives on specific focus areas identified during the gap assessment process as required and demonstrates EY's ability to collaboratively flex and scale on the project scope. With this specific engagement, EY also has the domain expertise of our proposed resources required to deep dive into these focus areas to provide a greater level of analysis and insightful recommendations.

The right team

With the spirit of "leaning in" and demonstrating our commitment to the Ministry and to the success of this project, we have included senior EY leaders within the project team construct that includes Bill Kessels, a Partner and consulting leader for the West market segment who specializes in providing risk, internal control, financial system and operational review services in the public and private sector as the Engagement Partner. Supporting Bill is Paul Palmer, EY's Technology Leader for Government and Public Sector as Quality Assurance Partner, Associate Partner Andrew Evans and Partner Jeff Wood both bringing extensive experience and leadership in affordable and social housing real estate, alongside Ron Patrickson (Partner), Josh Colle (Associate Partner), Walter Lee (Associate Partner) and Jacqui Psyden-Jones (Senior Manager) that bring functional expertise in valuations, corporate legal structures, procurement and organizational design respectively. This senior delivery team will be supported by a variety of EY Partners and Associate Partners that bring additional support and sector expertise. These leaders all bring unique and broad technical, strategic and functional experience delivering operational reviews within government. Each of the proposed resources have been hand selected with experience and culture in mind; who will carry the commitment to be bold, trustworthy, team oriented, transparent and committed to working alongside you to realize your desired outcomes.

Our understanding of your needs

To deliver on the critical mandates of both the Ministry of Finance and BC Housing, you will need an advisor that can bring a depth of experience from across Canada, but also one that understands the sensitivities of the financial system review. It is critically important to have an advisor who has worked with you before, who understands the sensitive nature of complex reviews, who can provide objective advice that is realistic and achievable to ensuring that BC Housing can deliver on the mandate that it's undertaken with confidence from its stakeholders and the citizens of British Columbia.

Your Needs

BC Housing, more specifically Building BC, HousingHub and homelessness programs and services have seen a significant increase in funding capacity. This is being made available primarily through a \$2bn increase in borrowing capacity to a total of \$2.8bn for a six-year period effective April 1, 2021 to March 31, 2028. This funding is intended to support BC Housing's mandate to achieve specific affordable and social housing targets as laid out in Budgets 2019 and 2020 and the 2021-2022 mandate letter.

The Crown Agencies Secretariat ("CAS"), within the Ministry of Finance ("the Ministry") is looking to ensure that BC Housing has the appropriate organizational capacity and governance in place to support the mandate and significant increase in scale of funding changes in years ahead. In doing so, the Ministry will ensure that the level of oversight and governance is appropriate to ensure that citizens receive both accountability and value for money in the delivery of affordable and social housing programs.

EY's experience

EY's 300,000+ people around the world (6,400 in Canada) combine into the most globally integrated of the Big Four firms, meaning we can bring the best of our people across 700 offices.

Our Global Government and Public Sector ("GPS") practice is dedicated to offering industry insights and coordinating a network of more than 14,500 GPS professionals, who are ready to develop practical approaches to the issues you face. Our leaders have advised senior government executives on strategic and operational transformation initiatives as well as policy and regulatory reviews and design. Our extensive process advisory experience spans across municipal, provincial, and federal bodies within Canada as well as international levels of government, which allows EY to support our clients across jurisdictions and industries. EY has advised most major governments across the country, primarily in the areas of:

- ▶ Service transformation, including organization and process redesign
- ▶ Strategic planning
- ▶ Regulatory, system and operational reviews and enhancements
- ▶ Technology Enablement, including digital strategy development and implementation
- ▶ Public sector renewal
- ▶ Strategic partnerships

Strategic partnerships Having worked with the Province of British Columbia on many other projects, including strategic initiatives with the Ministry of Children and Family Development, the BC Provincial Health Services Authority, ICBC, and the BC Lottery Corporation, we have a solid understanding of your unique needs and business requirements. We have constructed our team (see pages 07-08 and Appendix 1 below) to bring you a combination of local and national resources, including expertise on finance, transaction real estate and service review.

Government and Public Sector Focus

Our Global Government & Public Sector (GPS) is a network of highly skilled professionals dedicated to serving our clients by bringing best-in-class international experience and insight combined with local knowledge to solve the most critical problems facing governments today. We actively focus on building solutions that help public sector entities face the challenges of the future and reinvent themselves.

s.21

Within our GPS practice, we have a range of staff who focus on developing solutions across the continuum of services government and public sector bodies provide, including:

- ▶ Human Services Transformations
- ▶ Public Financial Management
- ▶ Shared Services
- ▶ Commissioning and Alternate Service Delivery
- ▶ Regulatory Reviews
- ▶ Operational Improvements
- ▶ Digital Transformations

Approach

s.13; s.17

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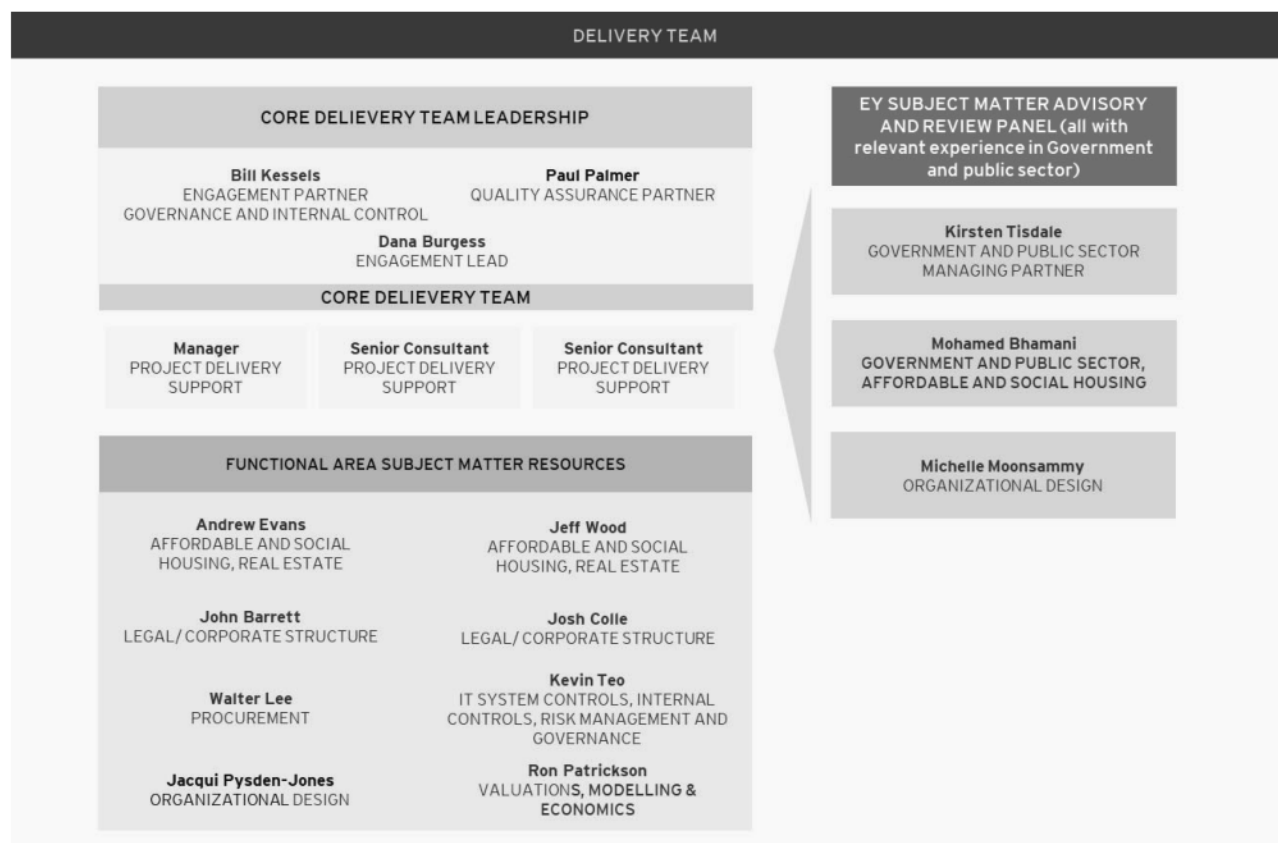
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Engagement Personnel and Experience

We have assembled a team that possesses proven experience and capabilities with operational reviews within the public sector. The team will instill a collaborative approach in working with the Crown Agencies Secretariat and other Government of British Columbia stakeholders. The approach relies on participation and engagement with the CAS and embedding CAS team members and leads into the process as desired. Please refer to Appendix A for full resumes of proposed engagement resources.

Proposed team organization chart

Our proposed team comprises of a core delivery team that will conduct the operational review, supported by a variety of functional area subject matter resources that have extensive knowledge of operational reviews, including governance, decision making structures and organizational structures. The core delivery team is heavily supported by our functional area subject matter resources with deep domain expertise, who will lead stakeholder interviews, bring leading practice insight, support in the gap analysis and deep dives and provide guidance on recommendations. The team will be further supported by our subject matter advisory and review panel to develop a comprehensive analysis and practical recommendations.



Proposed team experience and qualifications

Our team	Public Sector	Operational Review	Internal controls, risk mgmt. and decision making	Real Estate	Affordable and social housing	Legal corporate structure
Engagement Leadership						
Bill Kessels <i>Engagement Partner, Governance and Internal Control</i>	✓	✓	✓		✓	
Paul Palmer <i>Quality Assurance Partner</i>	✓	✓	✓		✓	
Dana Burgess <i>Engagement Lead</i>	✓	✓	✓		✓	
Functional area subject matter resources						
Andrew Evans <i>Affordable and Social Housing Real Estate</i>	✓	✓	✓	✓	✓	
Jeff Wood <i>Affordable and Social Housing Real Estate</i>	✓	✓	✓	✓	✓	
John Barret <i>Government and public sector, Corporate Legal Structure</i>	✓	✓	✓	✓	✓	✓
Josh Colle <i>Corporate Legal Structure</i>	✓	✓	✓		✓	✓
Walter Lee <i>Procurement</i>	✓	✓	✓		✓	
Kevin Teo <i>Internal Controls, Risk Management and governance</i>	✓	✓	✓			
Jacqui Pysden-Jones <i>Organizational Design and Skills Assessment</i>	✓	✓	✓		✓	
Ron Patrickson <i>Valuation, Modelling & Economics</i>	✓	✓	✓			✓
EY subject matter advisory and review panel						
Kirsten Tisdale <i>Government and public sector</i>	✓	✓	✓		✓	
Mohamed Bhamani <i>Government and public sector, Affordable and Social Housing</i>	✓	✓	✓		✓	
Michelle Moonsammy <i>Affordable and social housing</i>	✓	✓	✓		✓	

Relevant Firm Experience

The BC Government has long relied on our trusted advisors to provide services including strategic advisory and implementation of some of the provinces most important projects. This has included work for BC Government's Ministries, Crown Corporations as well as other municipalities. We have a solid grounding in the issues, challenges and opportunities faced by the Province and have supported numerous initiatives have and continue to support British Columbians. We have provided select past, current, and ongoing projects below, specifically those that focus on operational reviews. Reference for individual projects is available on request.

Overview of reference projects

Below we provide a summary of recent projects we have undertaken that are relevant to this project. We are happy to provide further detail as required.

Client and Project Name	Project Focus	Public Sector	Operational Review	Risk mgmt, Governance, and decision making	Real Estate	Affordable and social housing	Legal corporate and org. structure
Reference projects							
s.21							

Client and Project Name	Project Focus	Public Sector	Operational Review	Risk mgmt, Governance, and decision making	Real Estate	Affordable and social housing	Legal corporate and org. structure
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Summaries of the engagements listed above have been provided below, along with contact details for references where applicable.

Client and reference	Project name and description
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Pricing Submission

Fair, transparent and all in

We have an open style of communication, which means being transparent about the fees we charge. The estimated cost for this proposed engagement work is \$499,000 exclusive of any taxes and expenses. This estimated cost is based on the agreed upon rates per hour with the Ministry. The proposed pricing for this engagement, has included significant inclusion of senior resources who have deep domain expertise. This pricing also includes effort to conduct the high-level deep dives to identify issues to further unpack and solution with the Ministry. Agreement on the scope, effort, and cost to complete deep dives at a more granular level of detail will occur at the time of identification.

s.17

Any out-of-pocket travel expenses will follow the BC Government expense policy.

Key assumptions

We have reviewed the scope of work included in the RFP and have developed our methodology based on our understanding of that scope. Our scope is based on the following assumptions:

EY will be provided information and data in a timely manner, and the work will be completed over a 10-week period between September and November 2021.

EY will have regular and timely meeting availability from the Ministry, CAS, and other sector stakeholders.

The proposed services are advisory in nature. EY will not render an assurance report or opinion, nor will the Services constitute an audit, review, examination, or other form of attestation as those terms are defined by the American Institute of Certified Public Accountants or Chartered Professional Accountants of Canada.

Appendix A

Curriculum vitae



Building a better
working world

Engagement Leadership



BILL KESSELS

ENGAGEMENT PARTNER

Vancouver

bill.kessels@ca.ey.com

+1 604 648 3830

EDUCATION

- ▶ BComm (Honours)

CERTIFICATIONS

- ▶ Chartered Professional Accountant (CPA, CA)
- ▶ Certified Information Systems Auditor (CISA)
- ▶ Certified Internal Auditor (CIA)
- ▶ Certified Management Consultant (CMC)
- ▶ Certified Cybersecurity Professional (CSP)

Bill Kessels is a Partner in the Consulting Services practice of Ernst & Young LLP. He is the consulting leader for the West market segment. He specializes in providing governance, risk and control services to clients in the public and private sector. Bill has 30 years' experience in the areas of external audit, information technology risk assessment, performance improvement, change management, systems implementation, project reviews and internal audit. In addition, Bill spent three years working in the optoelectronics industry where he assisted in the start-up of an optoelectronics company.

Project experience

- ▶ Has led or participated in numerous projects for the Province of British Columbia, including:
 - Two governance reviews of the Vancouver School Board for the Ministry of Education
 - Development of a proposed mine reclamation security structure for the Ministry of Energy, Mines and Low Carbon Innovation
 - Internal audits for the BC Oil and Gas Commission
 - Assistance in the setting up of the Audit function for the Ministry of Energy, Mines and Low Carbon Innovation in response to an audit by the BC OAG
 - Governance reviews and internal audits for the Transportation Investment Corporation
 - Innovation of the Audit Integrity Directorate of the Ministry of Health
 - Governance, Risk and Control reviews at Community Living BC
- ▶ Performance audits of the Vancouver Fraser Port Authority, Ontario Workplace Insurance Board and the Federation of Canadian Municipalities Green Municipal Fund. These audits cover governance, capital investment, operational efficiency and value for money.
- ▶ Financial systems, internal control and Governance reviews of numerous Government and Public Sector Organizations:
 - Treasury Board of Canada Secretariat
 - Destination Canada
 - Shared Services Canada
 - Indigenous Services Canada
 - Royal Canadian Mint
 - Immigration, Refugees and Citizenship Canada
 - Industry Canada
 - Transport Canada

Project experience, continued

- ▶ Over 15 years' experience planning and executing internal audits for a wide range of private sector and public sector organizations, in compliance with the International Professional Practices Framework of the Institute of Internal Auditors.
- ▶ Experienced in designing and reviewing Enterprise Risk Management (ERM) frameworks.
- ▶ Performance and value for money auditor, and a past Governor of the Canadian Audit and Accountability Foundation (CAAF). Specific experience and expertise in reviewing and advising clients on optimal governance structures to meet their objectives.
- ▶ Broad experience in reviewing business processes in order to identify opportunities to increase efficiency and internal controls.
- ▶ Experience evaluating programs according to the guidance provided by the Canadian Evaluation Society.
- ▶ Information systems auditor with experience supporting the external financial audit process as well as projects which are advisory in nature. This work has included system under development work, SOC reports, and internal control reviews.
- ▶ Experience developing and implementing target operating models for information technology and ERP sustainment organizations.
- ▶ Seasoned presenter to senior management, Audit Committees and Boards of Directors on both report findings as well as educational topics.
- ▶ Internal Controls over Financial Reporting (ICFR) experience in both the SOX and Canadian Federal Government Policy on Internal Control (PIC) contexts.
- ▶ Private sector management experience in process design, CFO and operational management roles.
- ▶ Frequent instructor and presenter, with experience teaching at the post-secondary and professional levels, in addition to internal Firm courses.



**PAUL
PALMER**

**PARTNER, GOVERNMENT AND
PUBLIC SECTOR, QUALITY
ASSURANCE**

Vancouver

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+1 604 891 8297

EDUCATION

- ▶ Bachelor of Social Science
- ▶ Post Graduate Diploma in Business Administration
- ▶ Master of Business Administration

CERTIFICATIONS

- ▶ SAP Certified Consultant (Finance)

Paul Palmer is a Partner in Consulting and leads our Technology practice Government and Public Sector practice nationally.

Paul has over 20 years of business and technical advisory experience and has implemented large, complex transformation projects across several industries. He has also been involved in a number of turn-around projects in Canada and internationally. His MBA thesis focused on the topic of failed projects and how to successfully recover.

He has acted as a trusted advisor to many public and private sector leadership teams providing challenge and support to project teams and decision makers on crucial transformation projects.

Project experience

- ▶ Engagement partner and project delivery leader for Insurance Corporation of British Columbia in the implementation of their Enhanced Care program. Paul worked closely with senior government leaders, ICBC executive and a large project team to complete the transformation of auto-insurance for over 3.8m British Columbians.
- ▶ Engagement partner for Public Services and Procurement Canada (PSPC) in the implementation of a new procurement platform for PSPC. Paul is leading the team which is focused on the design of a modern procurement solution. The focus of the work includes process redesign with a focus on citizen experience, change management, training and security.
- ▶ Lead for the review of Island Health Cerner Implementation on Vancouver Island. The implementation had a number of challenges and the team was engaged to review the implementation and make recommendations to the Minister of Health for further consideration. Paul continues to be an active member of the Island Health Task Force supporting Island Health and the Board in the successful rollout of the solution.
- ▶ Strategic advisor to Vancouver City Savings Credit Union in the roadmap, design, planning and implementation of their core banking solution and system replacement approach over a period of 7 years. Paul was initially engaged to conduct a review of the project that was facing significant challenges with extensive budget and time delays. Paul supported the review and subsequent replanning of the project, which successfully went live within budget and on time. The project team constituted over 150 people and replaced front office system, CRM and integration platform which affected over 500,000 members across 50+ branches as well as digital platforms.

Project experience, continued

- ▶ Strategic advisor to Canadian Federal Government in their Finance Transformation initiatives. The role included providing approach and roadmap relating to the consolidation of 17 instances of SAP across a multitude of agencies and departments into fewer instances while providing new capability and functionality across the finance system of federal government.
- ▶ Engagement partner and strategic advisor to University of British Columbia executives for the replacement of their student, finance and HR solution. This included a vendor evaluation review as well as the definition of a new governance structure for the program which included a complex stakeholder structure including deans, faculty and non-faculty staff.
- ▶ Paul was the Engagement Partner on the SAP Loans Management implementation for Nova Scotia Business Inc. This project is a replacement of the existing solution and transition to SAP Loans Management.
- ▶ For the City of Vancouver Paul successfully delivered a review of the City of Vancouver's HR and Self Service functions. Scope of work included a review of the internal functions and requirements, establishment of criteria for evaluating of alternative solutions and building a multi-year roadmap for consideration by the executive sponsors and steering committee.
- ▶ Led engagement at Nova Scotia Department of Community Services Project. The scope included requirements definition and business process redesign through to implementation and overall system governance. Paul engaged with the client at all levels and assisted them in ensuring that their stakeholders were informed and management engaged throughout each stage of the project. The project was successfully implemented in March 2013 on time and on budget.
- ▶ Paul worked with Guidewire implementing an Architect solution for ICBC SAP and integrating with Guidewire. Paul was responsible for the initial design and estimates for the integration of Guidewire into SAP at ICBC; and continued on the project as the solution architect for the implementation.
- ▶ With Vancouver City Savings Credit Union Paul was a key team member leading the health check and quality review for a large core banking implementation at Vancouver City Savings Credit Union. The engagement highlighted to the client key risks and issues faced within the program and undertook to re-focus and re-plan the program. This re-planning exercise included scope clarification with multiple different workstreams including program management, finance, treasury and enterprise intelligence.
- ▶ Paul worked with the Nova Scotia Department of Community Services leading an engagement to in re-starting their ERP implementation. This was achieved through assisting the client in the definition of their business processes and requirements for the proposed solution to be implemented as well as setting up the governance and processes to set the program up for success. Ensured that the requirements were mapped to the solution and architected the deliverable to ensure that the objectives of the organization are achieved. Paul engaged with the client at all levels and assisted the client in ensuring that their stakeholders were informed, and management engaged throughout each stage of the project. The project was successfully implemented in March 2013 on time and on budget.
- ▶ Paul was a key team member in the account origination implementation for a large Canadian bank. Initially fulfilled a role as a project manager on the Account Origination team, but subsequently fulfilled the role as a solution consultant designing the solution for specific business requirements for SAP Custom Development.
- ▶ Paul was the lead consultant architecting the ERP solution for a large agricultural organization. Paul was responsible for designing and leading the solution for the financial services division that entailed aspects of financial accounting, procurement, loans and deposits management. He was also responsible for oversight of the project team deliverable and managed a team of approximately 20 people. The design was executed without any major deviations and the project won a SAP award for the best implementation in 2011.
- ▶ He led the analysis and design of the requirements and solution for the roll-out of an ERP Solution for a large Tier 2 bank which a primary focus on medical equipment finance, vehicle finance and mortgage lending. He led the transactional banking team and was responsible for the delivery of the project to the end of realization phase. He was the lead architect and managed the integration of the solution into non-core and legacy systems.

- ▶ He was responsible as a team lead for finance for ERP implementation support for various utilities in Southern Africa including Botswana Water Utilities Corporation and Johannesburg Water. He managed the key stakeholders insuring that issues were addressed timeously and effectively. He was a client manager as well as support consultant in SAP Finance.
- ▶ Paul led the engagement for an ERP re-implementation (finance) at Citizens Entrepreneurial Development Agency in Botswana. Managed the finance team and ensured that new design effectively addressed the requirements of the organization. Managed client relationship and all support issues for the client following the implementation.
- ▶ He was the finance consultant working on the ERP implementation for a global SAP rollout of SAP in a large South African bank. Worked on the team focusing on General Ledger and Integration from legacy systems. Initial rollout was for United Kingdom, Singapore, Hong Kong, South Africa and Russia.
- ▶ Paul was a key team member involved in the implementation and post go-live support for SAP finance roll out to large retail organization. Completed the implementation of SAP Fixed Asset Management for the retailer, but also managed go-live and support issues following the completion of the implementation.



**DANA
BURGESS**

ENGAGEMENT MANAGER

Vancouver

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+1 604 891 8367

EDUCATION

- ▶ Master of Business Administration (MBA), Carleton University, 2014.
- ▶ Bachelor of Arts Honours in Human Rights and Law, Carleton University, 2010.

CERTIFICATIONS

- ▶ Certified Internal Auditor, Institute of Internal Auditors, 2017.
- ▶ Foundations in Design Thinking, IDEO, 2019.

Dana is a Manager in the Advisory Services practice of Ernst & Young LLP primarily serving clients in the government-public and social sectors. Dana focuses on business transformation, working with organizations to design and implement key strategic initiatives. Additionally, she has experience working with both public and private sector clients within the areas of enterprise risk management, governance, and performance evaluation.

Dana is passionate about community and economic development; she contributes actively to the EY Ripples program which provides pro bono consulting services to not for profit organizations. She is on the national organizing committee for the program, as well as contributing to and leading several projects within the program.

Dana holds Federal security clearance at the Secret level.

Project experience

- ▶ Dana led the engagement with Black Health Alliance (BHA) to understand their current state, identify their strategic goals (including consideration to how these goals are impacted by social determinants of health) and the long-term vision for the organization to achieve these goals. Governance was identified as an area requiring greater rigor to support the organization as it scales from a local Toronto-based charity to its vision of becoming a national charity.
- ▶ Dana led the development of an Integrated Strategy and Target Operating Model with the Government of Alberta. The integrated strategy for Service Alberta encompassed data, digital, innovation and technology objectives under one single approach and vision. Once the strategy was complete Dana developed a target operating model which identified how the organization would interface with the customer and the support organizational structure required to implement.
- ▶ Dana supported Fidelity Investments Canada's Digital Transformation with the identification phase of this engagement, facilitating over 20 workshops with each department to identify different areas for digitization, innovation, and general process improvements.

- ▶ Dana led the Insurance Corporation of British Columbia (ICBC), Auto Care Enhancements Program's Business Model transformation. Dana was responsible for two workstreams (case reserving and benefits realization) as a part of the province's transformation from at-fault to the enhanced care coverage insurance model. Part of the case reserving workstream also includes the development of a predictive analytics tool to support corporate reserving in the new model. Dana also helped to define the target operating model for insurance under the new Enhanced Care Coverage model.
- ▶ Dana led the development of British Columbia Pension Corporation (BCPC), Digital Experience and Communications (DECS) Branch Target Operating Model (TOM). This included defining a future state for processes, organizational structure, performance management, and governance, all guided by a purpose statement and design principles aligned to support implementation of the corporate strategy.
- ▶ Dana aided Suncor Energy, in an Asset Performance Management (APM) Program governance establishment. Dana assisted the Suncor Program team by defining a governance structure and processes, establishing opportunity evaluation criteria and a supporting matrix, and hosted risk identification and evaluation workshops to align stakeholders on governance processes.
- ▶ Dana played a key role in the British Columbia Pension Corporation (BCPC) Workflow Management system implementation. As a part of a broader case management system implementation, Dana managed look-ahead modelling of business processes and establishing a workflow management practice within BCPC.
- ▶ Dana assisted with the Department of National Defence with the development of an Organizational Strategy and Implementation Plan for ADM (Infrastructure and Environment). This was aimed at addressing several key challenges. This included the development of a current state assessment, strategy, target operating model considerations, and an implementation plan through stakeholder consultations, workshops, documentation review and analysis.
- ▶ Dana assisted QuadMinds Technologies (Buenos Aires, Argentina) in developing Strategy Mapping, Growth Strategy and Target Operating Model recommendations. As a part of the EY Vantage Program, Dana travelled to Buenos Aires to work with QuadMinds, a fast-growing entrepreneur that focuses on Internet of Things (IoT) logistics and supply chain solutions in Latin America. She provided strategic solutions to set QuadMinds up to support rapid growth over the next three years. Dana delivered a strategy map, growth strategy, operating model considerations and recommendations and performance evaluation framework guidance while providing ad hoc business advice throughout her work term.
- ▶ Dana worked with a team that was engaged by Victorian Order of Nurses (VON) to create a formal business case development model for quantitative and qualitative analysis of opportunities at VON which: fostered collaboration between departments, assisted with prioritization of opportunities and partnerships, and ensured opportunities aligned with the organization's strategic priorities. Following business case model creation, she developed and delivered a workshop and training approach which introduced the new process to workshop participants.
- ▶ Dana assisted Windsor Detroit Bridge Authority (WDBA) with a Governance Review. She was engaged to conduct a governance review to assist the WDBA in improving its organizational and project management processes. This included conducting stakeholder consultations, both internal and external to the organization, documentation review, performing analysis of findings and identifying opportunities for improvement and associated recommendations.
- ▶ Canadian Air Transport Security Authority (CATSA) were seeking a 2018/19 Risk-Based Audit Plan (RBAP). Dana was responsible for updating the risk-based audit plan for the following (2018-19) fiscal year. This included interviews the senior level executives to identify high risk areas, auditable areas, and areas of concern which aided in the identification of key projects for the year. The RBAP included preliminary project descriptions and a transition plan.
- ▶ She assisted Kingston Academic Partners on Joint Research Institute Development (Phase III). Dana was engaged to assist three stakeholders in the health sector (Queen's Faculty of Health Science, Providence Care, and Kingston Health Sciences Center) to amalgamate their research functions to one research institute. Phase I and II included a current state analysis as well as co-developing the business and operating model and

achieving consensus between the three stakeholders. Phase III requires EY to operationalize the model working towards a go-live date with fully implemented governance, finance and human resources plans.

- ▶ She worked with Canadian Air Transport Security Authority (CATSA) on a Post-implementation Review of the Boarding Pass Scanning System (BPSS) insource. In 2012, CATSA made the decision to insource the BPSS system which was outsourced to IBM at the time; the system was fully insourced in 2014. EY was engaged to conduct a post-implementation review of the insource to assess whether insource objectives, such as cost reduction and improvement of services, were achieved as well as identifying whether all relevant risks were mitigated.
- ▶ Dana worked with the Dominion Diamond Corporation (DDC) with polish a business case in development. DDC engaged EY to assess an opportunity which would disrupt the way diamonds are sold on the market by developing a business plan, financial and operational models, due diligence on key risks and provide advice on a potential deal structure. Dana also participated in the risk management/due diligence work stream where she performed an external market analysis using the Porter's Five Forces model and developed an internal risk assessment of the platform using the EY-developed operating and financial models.
- ▶ Dana worked with the Indigenous and Northern Affairs Canada (INAC) to conduct a Review of Elementary and Secondary Education Programs. The objective of this engagement was to assess the adequacy and effectiveness of the Elementary and Secondary Education Program at INAC, particularly as it pertains to recent initiatives and regional controls for administering recipient contributions and meeting the objectives of the program effectively and efficiently.
- ▶ Dana also assisted in a Management Practices Review of the BC Region. INAC regularly conducts management practices review for each of its regional offices. EY was engaged to assist with the review of the British Columbia Region. The objective included identifying ways to strengthen governance, risk management and control practices within the region.
- ▶ Dana worked with the Canadian Air Transport Security Authority (CATSA) on several important pieces of work. This included a Analysis of Equipment Integration, Review of Data Governance, Review of System Development Life Cycle, Oversight Program Review, Review of Program Deployment: Non-Passenger Screening (NPS) Terminal and NPS Vehicles

Functional Area Subject Matter Resources



**ANDREW
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Vancouver

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Education

- ▶ Bachelor of Arts, University of British Columbia
- ▶ Diploma in Urban Land Economics, Sauder School of Business,
- ▶ Urban Design Certificate, Simon Fraser University City Program

CERTIFICATIONS

- ▶ Urban design certificate, Simon Fraser university city program
- ▶ Commercial real estate trading license

Andrew is an Associate Partner in the Transaction Real Estate practice and works with clients across Western Canada. Andrew has been at EY for 3 years and has 15+ years experience providing a wide range of advisory, valuation and transaction services to owners and occupiers of real estate. This experience includes working with various levels of government, First Nations, post-secondary institutions, private developers, and institutional investors. Andrew and the TRE team help our clients maximize the potential of their real estate through the development of business cases, valuation reports, corporate real estate strategies and structured transaction processes.

Project experience

- ▶ Andrew was the engagement partner on the British Columbia Transportation Finance Authority Scan. EY was engaged to complete a jurisdictional scan of other leading transportation entities around the world and to identify best practices around land value capture strategies.
- ▶ For the City of Edmonton, Andrew was the engagement partner for a Policy C511 Review. EY was engaged to review the city's Land Enterprise operating policy and to identify potential changes that would make the policy more in line with the City's updated strategic plan.
- ▶ For Providence Health Care Andrew led an engagement to complete a wide range of services including financial modelling, risk analysis, deal structuring, market sounding etc. while working alongside PHC staff in developing a business case for a large-scale commercial development to be located adjacent to the new St. Paul's hospital.
- ▶ For the City of Edmonton, Andrew was the engagement partner for the TOD Infrastructure Capacity and Market Study. Andrew was engaged alongside an engineering firm partner to assist the City in first understanding the development potential around future LRT stations and then to consider what level of existing underground infrastructure capacity there was to support the future growth.
- ▶ For the City of Edmonton Andrew was the engagement partner for the TOD Financing Best Practices Review (2019). He was engaged to complete a best practice study of mechanisms to fund transit. Our analysis looked at 4 different municipal case studies and 8 different funding tools for consideration by the City.
- ▶ For the City of Victoria, Andrew was the engagement partner for the Real Estate Strategic Plan (2018). He was engaged to develop a strategic real estate plan for the City of Victoria that allowed the City to make better use of their real estate holdings. The work included a review of the City's current real estate portfolio, a review of how they managed the real estate, an assessment of future needs and an acquisition strategy. Our work also included recommendations on how the City could be more strategic and consistent in terms of how they supported non-profit user groups that currently occupied the City's real estate.

Project experience, continued

- ▶ For the City of Airdrie, Andrew was the engagement partner for the Real Estate Acquisition Strategy. He was engaged to provide the fast-growing City of Airdrie with a real estate acquisition strategy that was based on a thorough assessment of their current land holdings and an estimate of what their future needs will be as they build out the recently expropriated lands. As part of our work, we considered options for the City to maximize the potential use of their existing land holdings and any synergies with schools and other groups to minimize the amount of future land required through acquisitions.
- ▶ For the City of Winnipeg, Andrew was the engagement partner for the Evaluation of Strategic Alternatives for the Public Safety Building and City Centre Parkade. Andrew acted as project manager in completing an assessment of alternatives for the City's aging public safety building and city centre parkade structures. The analysis considered a range of alternative civic, institutional, and private sector options for the building.
- ▶ For Manitoba Liquor & Lotteries, Downtown head office study. Andrew acted as project manager in completing a study to evaluate the potential options for Manitoba Liquor & Lotteries to consolidate existing corporate facilities into one downtown head office.
- ▶ For Crown Corporation, Sale Leaseback Strategy for head office, Andrew acted as project manager in completing a sale leaseback analysis for the crown corporation's downtown mixed-use office complex. The analysis compared the future cash flows that could be generated in operating the complex compared to the potential financial impact of selling the asset and investing the proceeds.
- ▶ For the City of Regina, Regina Railyards Business Case, Andrew acted as project manager in developing a business case for the redevelopment of the Regina Railyards property from industrial land into a mixed-use community. The scope included developing a detailed financial model, reviewing options for land value capture, and engaging with private sector development groups.



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EDUCATION

- ▶ Bachelor of Social Science, with a concentration in Public Policy and Public Management (Honours)
- ▶ Professional Land Economist ("PLE")

Jeffrey Wood is a Senior Vice President in the Transaction Real Estate practice of Ernst & Young Orenda Corporate Finance Inc. and a Partner in Ernst & Young L.P. He has over 20 years of strategic real estate experience and has been responsible for managing and assuming the role of lead advisor on many significant public and private sector real property consulting engagements over his career. In particular, Jeffrey has special expertise in asset management, business case development, process improvement, program management, and has provided these services to a number of large public sector clients such as Infrastructure Ontario, Global Affairs Canada, the Province of Newfoundland, and Public Services and Procurement Canada, to name but a few.

Project experience

- ▶ Jeff led the independent third-party review of the international real property program of Global Affairs Canada (formerly the Department of Foreign Affairs, Trade, and Development Canada). The mandate, which focused on performance enhancement, included a review of best practices, federal central agency policy compliance review, case studies, etc. to inform the strategic direction of the management of the real property portfolio.
- ▶ Jeff led the organizational strategy for the Department of National Defence including the proposed migration to a Corporate Real Estate Model, with specific consideration of establishing a Program Management function that exists, in part, to interpret federal central agency real property policy into the management of real property for defence.
- ▶ Jeff led the EY Team engaged by the Region of Peel to conduct a financial viability model for the region's significant (64+ sites) affordable housing real estate holdings. This included examining both potential financial yields from a change in service delivery or real estate adaptive re-use in addition to performing a social impact assessment of potential reconfiguration options.
- ▶ As part of a broad efficiency review for the Government of New Brunswick, the nursing home and long-term care work stream, led by Jeff, was focused on assessing the opportunity to find operational efficiencies in the areas of care delivery and operations management.
- ▶ Jeff led the facilities master plan for the Toronto Public Library. The work involves a current state assessment of the 100 facilities in the portfolio, a global leading practice scan, a prioritization framework for capital allocation, and implementation strategy.
- ▶ Jeff led the third-party review of the Infrastructure Ontario multi-year real estate strategy. The engagement included the testing of assumptions, assessing the reasonableness of capital allocation / resourcing, and the anticipated outcomes.

Project experience, continued

- ▶ Jeff led the development of an affordable housing strategy for the City of Vancouver. The work included a comprehensive demand forecast model for housing in the City, followed by an assessment of policy-based affordability interventions, and the interpretation of policy-implications on housing affordability for social housing, rental housing, and home ownership.
- ▶ Jeff led the development of the BC Housing province wide portfolio plan, projecting demand for real estate and developing supply solutions to best align to demand. Jeff also completed the companion Enterprise Portfolio Management Plan and the Provincial Performance Plan.
- ▶ Jeff led the real estate Options Analysis for five existing developments, four in Vancouver and one in Victoria collectively valued at over \$200 million. The Analysis included options identification, options analysis, Key Performance Indicator determination and evaluation, supply and demand assessment, client liaison, and senior management presentations.
- ▶ Jeff was the lead advisor to the Government of New Brunswick on the procurement of two new nursing home facilities through a private-public partnership style arrangement. Jeff also led the assessment of jurisdictional comparisons on the development of nursing homes and their procurement approaches, including gaining lessons learned from built facilities.
- ▶ Jeff led the Real Estate Portfolio Optimization strategy for the Government of Newfoundland. The work included a comprehensive review of their leased and owned real estate portfolios in larger markets, market sounding, transaction opportunity assessment, and market analysis.
- ▶ Jeff led the real estate component of a broad needs assessment for long term care facilities in the Province of Newfoundland. The real estate work stream included analyzing facilities for purposes of optimization (e.g., relocation, expansion) and rightsizing the portfolio with demand.
- ▶ Jeff led the Integrated Asset Management advisory engagement with Alberta Infrastructure, an engagement that sought to streamline asset management in the province across multiple asset categories with the intent of gaining greater efficiency in asset management.
- ▶ Jeff was the lead real estate advisor to the Tucker Park Development Corporation on a proposed new building at the Saint John Regional Hospital site. The mandate included demand quantification, parking requirements analysis, financial analysis, development concept planning, and market sounding.
- ▶ Jeff led the City of Winnipeg's Real Estate Transaction Management Framework that included an assessment of current tools, and the development of new policies, guidelines, standards, processes and tools for real estate transactions.
- ▶ Jeff led the National Capital Area real estate portfolio plan for Public Services and Procurement Canada, including developing future state supply scenarios for federal accommodations. The work included the development of a phased approach to ultimately invest over \$20 billion in the portfolio over a 15-year period to modernize the inventory.
- ▶ Prior to joining EY, Jeff led an engagement for Public Services and Procurement Canada / Canada Lands Company that sought to streamline federal real property policy with respect to the declaration and re-development of surplus public property.
- ▶ Jeff led the EY team retained by the City of Regina to provide for an overall framework for decision making as it relates to City facilities and an overview of facilities' needs for the next 25 years to accommodate increasing demand on corporate facilities due to population growth and aging assets that are nearing the end of their usable life span.
- ▶ Jeff led the development of the City of Airdrie 10-Year Corporate Facilities plan which was developed as a framework to guide real estate supply solutions over time. The mandate included a 10-year demand projection for civic real estate needs and the development of specific supply solutions aligned to demand (e.g., new Civic Centre).



**JOHN
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PARTNER

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EDUCATION

- ▶ Bachelor of Commerce
(Accounting and Economics),
University of Toronto, 1993
- ▶ Charter Professional
Accountant, 1996
- ▶ Chartered Accountant, 1996
- ▶ Chartered Insolvency and
Restructuring Professional,
2000

CERTIFICATIONS

- ▶ CPA
- ▶ CA
- ▶ CIRP
- ▶ LIT

John has more than 27 years of experience advising public and private sector clients in a range of industries. John leads EY's Economic Advisory Practice and is the Public Sector leader for the Strategy and Transactions practice in Ontario. In this role, he advises public sector organizations on economic impact studies, feasibility assessments, procurement, supply chain issues, organizational design, jurisdictional scans, viability assessments, divestitures, change management, transaction, restructuring and other issues. His public sector clients include NRCan, GSK, Waterloo EDC, IMC, AGCO, City of Toronto, Ministry of Economic Development, Employment and Infrastructure, Infrastructure Ontario, Industry Canada, Ontario Ministry of Finance, Agriculture & Agri-Food Canada, and Province of Ontario. Providing strategic advice to client.

Project experience

For the Alcohol and Gaming Commission of Ontario, John led a Due Diligence Review of Applicants. As the Engagement Partner he led a team in completing a risk-based due review of applicants with respect to their license application. EY assessed the applicant's business plan, statistical analysis using graphs and charts, agreements and financial information to assess the risk in three main areas: financial, integrity and regulatory. He led the team review and oversight of interviews and due diligence reporting and performed risk analysis and led the planning, acquiring, and controlling the use of funds

For Waterloo EDC - Supply Chain Analysis of the Waterloo Region Priority Manufacturing Sectors, John was the Quality Review Partner. EY was engaged to develop a supply chain study focusing on the gaps and opportunities in the supply chain of priority manufacturing sectors to support FDI attraction and local expansion in the Waterloo region. The project included: conducting a comprehensive analysis of Waterloo Region's existing supply chain in priority manufacturing sectors, including Aerospace and Defense, Automotive, Food and Beverage, Health and MedTech (Pharmaceuticals and Vaccines), and Robotics and Automation; stakeholder consultations with key players in the priority industries, economic development, and research and development; industry survey to understand the capacity and capability and the supply chain in each priority sectors and identify the top risks and inefficiencies faced by the firms in the Region. Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Reviewed and guided other economic and supply chain staff on large engagements.

Project experience, continued

Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments. The final deliverables of the project included: opportunities for strengthening economic resiliency, including opportunities in supply chain technology adoption, industrial automation, regional partnerships, viability assessments of supply chain, and inter-regional collaboration; a list of foreign-owned companies that Waterloo EDC should target for FDI attraction purposes.

- ▶ John was the Engagement partner for the Automotive Industries Association of Canada (AIA), Market Outlook and Economic Impact of COVID-19. EY was engaged to assist the Automotive Industries Association of Canada (AIA) with an economic outlook study. As a result of the impact of COVID-19, EY is providing analysis assessing the impact of the pandemic on Canada's automotive aftermarket sector. Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Reviewed and guided other economic and supply chain staff on large engagements. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments. This includes an in-depth analysis of the labour market, automotive supply chains, manufacturing capacities, corporate revenues and profits, shifts in consumer demand and spending patterns, market dynamic, and emerging trends. As part of the analysis, EY is identifying and investigating a wide array of potential post-COVID recovery trajectories for the aftermarket sector businesses, as well as the long-term implications of emerging consumer trends (e.g., the rise of online shopping) for the sector
- ▶ John was the Quality Review Partner for Infrastructure Ontario - Socioeconomic Impact Study. EY was engaged to develop a socioeconomic benefits framework to measure the benefits of Infrastructure Ontario (IO) activities and the public sector projects and services delivered by IO. EY has used the framework to measure the economic contributions in GDP, labour income, employment, and taxes as well as broader benefits of delivering infrastructure projects. Also, the benefits of IO as an organization have been identified and measured quantitatively and qualitatively by the Project Team. Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Reviewed and guided other economic and supply chain staff on large engagements. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments. Stakeholder consultations with key IO representatives have been conducted to define the benefits framework and refine the analytical results. EY has developed a summary report highlighting socioeconomic benefits of IO as an organization and economic contributions generated via spending on IO operations and public infrastructure projects. EY also provided a comprehensive framework which will help IO assess the impact of its activities and projects and services delivered in the future.
- ▶ For University of Guelph, Socioeconomic Impact Study, John was the Engagement Partner. EY was engaged to conduct an economic and social benefit analysis of the university's direct, indirect, and induced contributions. These include economic contributions to GDP, employment, labour income, and tax revenue. Additionally, the study explored qualitative and quantitative benefits that arise from University's presence and investment in programs and services which include, but are not limited to, student, staff, and faculty volunteer engagement, library and archives, local health services delivery, animal veterinary school and research in animal vaccines. . Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Reviewed and guided other economic and supply chain staff on large engagements. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments. Benefits to students and alumni, such as increased employment earnings, as well as benefits to industry, including University's involvement in the area of entrepreneurship and innovation through services delivered to entrepreneurs and companies, intellectual capital, and commercialization activity have been analyzed by the Project Team. In addition to secondary research and data collection, EY has conducted

stakeholder consultations with the University's internal stakeholders to gain an in-depth understanding of the value its services and programs generate

- ▶ John worked with the City of Toronto and led an Organizational Effectiveness Review for Solid Waste Division: The SWMS department was re-organized in 2013 which resulted in the division being structured into four (4) sections that focused on either "program operations" activities, or "support services" activities. Two years after the reorganization took place, the City wanted to carry out an organizational review to determine how effective the "support services" were in assisting the SWMS. The scope of this engagement included:
 - ▶ Review and confirm state of the roles and responsibilities within the support services
 - ▶ Determine and identify effective practices and areas of improvement for efficiency and effectiveness
 - ▶ Identify gaps and financial implications
 - ▶ Draw from industry best practices for sustainable, effective and efficient programs
 - ▶ Make recommendations that can be implemented within 6-12 months
 - ▶ Finally, this project also includes a benchmarking analysis to compare the City of Toronto, in the area of Solid Waste Management, to other municipalities such as York Region, Halton Hills and Brampton.
- ▶ John was the Engagement partner on the Ontario Provincial Police Organizational Review. The Organizational review of the Risk Management Unit of the OPP. Identified the current activities of the unit and determined if organizational structure was impeding efficiency and effectiveness of the unit. EY provided recommendations with respect to the organizational structure and reporting lines of communication. OPP adopted all of our recommendations
- ▶ John was the Quality Review Partner for the City of Montreal, City of Ottawa, City of Toronto, City of Calgary, City of Edmonton, City of Vancouver; Economic Loss Analysis of Priority Sectors from Canada's Six Largest Cities as a Result of COVID-19,. As a result of the COVID-19 pandemic, EY was engaged by each of the six cities to provide evidence-based economic, social, and financial modelling analysis to the most impacted sectors on a bi-weekly basis to monitor, assess, and more generally, provide context of the municipalities' economic and fiscal situation to better understand the economic and financial consequence facing them in light of these uncertain times. The work was performed using a range of Statistics Canada data sources by sector and region, as well as fiscal data from the municipalities. Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Reviewed and guided other economic and supply chain staff on large engagements. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments. EY utilized custom proprietary economic models and tools to simulate the local, provincial, and national economies and "shock" certain sectors that were impacted by the COVID-19 pandemic to analyze the economic impacts as well as implications for each of the municipalities fiscal situation. Statistical analysis was done using models, graphs and charts to demonstrate the impact of funding and supply chain issues. EY performed due diligence of financial data provided and assessed the feasibility of budgets and potential cost overruns.
- ▶ John was the Quality Review Partner for Microsoft Vancouver, Economic and Social Impacts and Contributions to the Innovation Ecosystem, The project entailed an economic contribution analysis of Microsoft Centre of Excellence in Vancouver as well as assessing Microsoft contributions to the innovation ecosystem in British Columbia. Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Reviewed and guided other economic and supply chain staff on large engagements. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments. The analysis involved developing an Input-Output based Economic Impact model and performing analysis to estimate direct and indirect economic contributions of Microsoft spending on the Centre of Excellence in terms of GDP, Employment, Labour Income, and Government Revenue in Vancouver and in British Columbia. The study also assessed Microsoft contributions and engagement with the local businesses and communities, contributions to the Digital Technology Super Cluster, and the Cascadia Innovation Corridor through qualitative research and expert interviews.

- ▶ For the City of Calgary, Cost Benefit Analysis for the Proposed Bid for the Calgary 2026 Winter Games- John was the Engagement Partner. EY was engaged to conduct a CBA of the proposed Calgary 2026 Olympic and Paralympic Winter games. EY adopted the Multiple Account Evaluation framework to assess the financial management, cost and benefits of hosting the games from the perspective of the City and its residents. The accounts considered within this analysis include: Government Financial Account, Resident 'Consumer' Account, Social Account, Environmental Account, and Economic Development Account. Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Reviewed and guided other economic and supply chain staff on large engagements. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments. The cost benefit analysis was presented EY's findings regarding the net changes in welfare for Calgarians if the Games were hosted by Calgary. Financial desk audits of the proposed costs and due diligence of the business plan for the operation of the Olympic games including procurement and construction issues, potential supply chain interruptions which could delay the games, as well as analysis of needed labour. Planning, acquiring, and controlling the use of funds to meet the goals of an organization and maximize its value including a review of the construction procurement process for the building of the Olympic Village and other Game Venues.
- ▶ For the Calgary OCE: Economic Impact Assessment John was the Quality Review Partner. EY was engaged in a visioning exercise with the client to assess the economic impact of a proposed Centre of Excellence to a Canadian city. This included, among other things, a deep financial model analysis of the city's industry sector and clusters, assessing its competitiveness to attract businesses and talent, while also identifying additional economic impacts beyond the operations of the proposed Centre such as innovation spillover effects, tourism, retail and productivity impacts. Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Reviewed and guided other economic and supply chain staff on large engagements. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments.
- ▶ For the Ontario Government, 5-Year Expenditure Review & Modernization Plan (Line by Line), John was the Financial Analysis Lead. He led the financial modelling and benchmarking stream of a 15-year Expenditure Review. Prepared a historical analysis of government expenditure, with a focus on assessing achievement of desired operational and citizen-focused outcomes by sector, and in comparison to peer jurisdictions. Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Reviewed and guided other economic and supply chain staff on large engagements. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments. He also contributed to the development of innovative ideas and business cases for opportunities to reduce government expenditure and/or improve key performance metrics, with a focus on program outcomes across government services.
- ▶ John was the engagement partner for the Ministry of the Environment and Climate Change, Organizational Design. EY provided support to Ministry of the Environment and Climate Change ("MOECC" or the "Ministry") for the establishment of a sustainable organization, market-based tools and programs, and registry for excess soil. The project included: a jurisdictional scan, Phase 1 Survey and Phase 2 Survey of Key Stakeholders, multi-stakeholder workshops, assessment and presentation of 3 organizational options, and final recommendations through multi-stakeholder presentation and 2 draft stage final report. The workshops were to help the MOECC to: turn strategic objective and vision into practical applications through tools and programs, gain feedback and consensus by multiple stakeholders from industry, academia, municipalities and conservation authorities, as well as assisting them to defining their short and long term goals, expectations and the evaluation criteria and trade-off assessments used to assess the organizational options which were used the design the newly developed Soil Organization

- ▶ Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments
- ▶ Led the financial management team, developed and facilitated stakeholder engagement and workshop
- ▶ Developed financial management procedures, business plans/cases, financial plans, modified financial plans for future state and performed risk analysis
- ▶ Led the cost benefit analysis and life cycle costing and developed models to carry out cost analysis
- ▶ Determined and assigned resources required for implementation of projects such operation and maintenance costs and both recurring and non-recurring costs in the build out of the new organization
- ▶ Developed costs for specific activities such as: direct operating costs of the project including heating, lighting, maintenance costs, project support overhead, as well as overhead costs
- ▶ For the City of Calgary, Centre of Excellence- Economic Impact, John was the Engagement Partner. Engaged in a visioning exercise with the client to assess the economic impact of a proposed Centre of Excellence to the Canadian city. Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Reviewed and guided other economic and supply chain staff on large engagements. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments This included, among other things, a deep economic analysis of the city's industry sector and clusters, assessing its competitiveness to attract businesses and talent, while also identifying additional economic impacts beyond the operations of the proposed Centre. This was a major infrastructure development. Under different scenarios. EY team members conducted a quantitative assessment of the economic and wider impacts of hydrail relative to overhead electrification, and a qualitative assessment of the socio-economic benefits that could be realized if hydrail is pursued.
- ▶ For the Ontario Ministry of Finance, Ontario Place Revitalization, Economic and Socioeconomic Impact Analysis John was the Engagement Partner. John was the engagement partner on this project and served as a financial advisor to conduct financial, risk and economic impact studies as part of a comprehensive project evaluation process for the redevelopment of a major provincially owned asset within close proximity of Downtown Toronto. Planning and coordinating financial management activities including financial estimates and business requirements of the various scenarios
- ▶ John worked with the Ontario Ministry of Finance on a Ontario Place Revitalization, Economic and Financial Modelling Engagement. John was the engagement partner on this project and served as a financial advisor to conduct financial, risk and economic impact studies as part of a comprehensive project evaluation process for the redevelopment of Ontario Place. This included Modelling different scenarios including the impact of retail, housing, science and other creative performance spaces. Advised on economic frameworks and methodological approaches to economic analyses and evaluations of supply chains, sectors, trends and forecasts. Analyzed economic analyses, interpreting data and providing strategic policy advice to senior management based on rigorous economic principles. Developed plans for evaluations and constructing detailed work plans, researching economic studies and peer reviewed literature as part of assessments.



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Education

- ▶ B.A, McGill University

Certifications

- ▶ Institute of Corporate Directors

Josh Colle is a leader in EY's Government and Public Sector practice and advises clients and supports them in finding public transit, infrastructure, and service delivery solutions. He works with public sector clients across North America as they look to review and improve services, find efficiencies, and save costs, enhance operating and governance models, and navigate complex issues and stakeholder environments. Josh sits on the Board of the Canadian Urban Transit Association (CUTA) and previously served as Chair of the Toronto Transit Commission (TTC) and as a Toronto City Councillor.

During his two terms as a city councillor, Josh worked with civic staff and councillors to establish city-wide priorities and has had hands-on experience with a vast array of municipal issues, including city budgets, major capital projects, planning and development, social housing, and transportation. Josh served as a member, and vice-chair, of the City of Toronto's Planning and Growth Committee and as a member of the transition board of the City's new real estate agency.

Project experience

- ▶ Josh led a comprehensive organizational review for the Regional Municipality of York to assess the regional government's organizational effectiveness and efficiency, current structure for internal departments and in-scope entities, governance / management model, and alignment and scope of departmental responsibilities. The review encompassed a detailed work plan and a consultation plan to gather information and feedback from key stakeholders; a review of the current state organizational structure and operating models, with a focus on structure, governance and decision-making, staff distribution, allocation of accountabilities, and organizational readiness for change; and delivering actionable recommendations to the Chief Administrative Officer (CAO) identifying significant opportunities to improve the Region's organizational structure and governance frameworks.
- ▶ Led an EY effort to identify opportunities to improve the City of Toronto's management of its capital budget and associated assets to both be compliant with recent provincial regulations and enable the City's strategic priorities. This included an assessment of existing process and initiatives and the design of a process that addressed the governance, asset management plan, team capabilities, capital plan and project management processes. The work delivered a comprehensive plan built on a series of recommendations to modernize the City's capital budget and asset management programs.

Project experience, continued

- ▶ Worked with a multidisciplinary team of economists, policy experts, and municipal government specialists to support Canada's six largest municipal governments in quantifying the impact of the COVID-19 pandemic on their organization's fiscal outlooks and respective City's economic conditions. Using economic models, cases were developed that supported Cities request for changes to current policies and the federal-municipal relationship framework in Canada. These evidenced based recommendations were developed to address the immediate fiscal and economic challenges and broader systemic changes that would make Canadian cities more resilient and sustainable longer term.
- ▶ Worked with a diversified team in developing a financial analysis of the current cost of municipal services delivered by the Region of Peel, City of Brampton, Town of Caledon, and City of Mississauga and assessing that baseline against comparative models that would see an amalgamation of all four municipalities or a dissolution of the regional level of government. Served as a subject matter expert on municipal services with a focus on transit, planning, and transportation. This work included stakeholder outreach with key City officials and a review of the cost and efficiency of current service delivery models.
- ▶ Represented the City of Toronto as a Board member on Federation of Canadian Municipalities and worked with his municipal counterparts across the country on a variety of municipal issues. Josh was a member of the Municipal Infrastructure and Transportation Policy Committee and the Municipal Finance and Intergovernmental Arrangements Committee. Through his work with FCM, Josh further enhanced his understanding of issues facing municipalities of all sizes in Canada.
- ▶ Providing interim management support for the newly formed Edmonton Metropolitan Transit Services Commission (EMTSC) until the organization's first CEO was hired. This included supporting the Board and facilitating Board and Committee meetings, providing strategic advice to the Chair and Vice Chair, procuring, and overseeing Finance, HR, and Communications contract support. This interim administrative support also included the development of a CEO onboarding plan, adhering to the organizational implementation plan, and leading initial EMTSC stakeholder relations.
- ▶ Worked with an interdisciplinary team in developing a comprehensive study for a renewed fare policy for the York Region Transit and Toronto Transit Commission. This strategic policy work was based on analysis of current policy framework and business practices, a jurisdictional scan, advanced modelling of the impacts of potential policy changes and stakeholder engagement.
- ▶ Supporting Brampton Transit, Durham Region Transit, Mi-Way, the Toronto Transit Commission, and York Region Transit in the development of a business case that demonstrates an approach and benefits to integrated bus service between Toronto and its' neighbouring municipalities. Work includes the development of a financial model to outline the cost implications of integrated service deliver and the building of fulsome report that details the social, environmental, equity, and customer benefits of an integrated service model. EY program support also included working with all five service providers and an engineering consulting firm and facilitating updates for all partners.
- ▶ Josh led a team that is developing a digital connectivity strategy for the Toronto Transit Commission (TTC) that includes contract reviews and commercial negotiation support, analysis of digital infrastructure opportunities, a jurisdictional scan, creating a matrix of digital use-cases, and developing organizational digital connectivity principles. Work to develop the strategy has included consultation and internal stakeholder workshops and an assessment of City of Toronto digital strategy priorities.
- ▶ Led a team that conducted an in-depth organizational review and design of the Toronto Transit Commission's (TTC) business continuity and emergency management functions. The design process included key stakeholder interviews and workshops and executive briefings. A new organization design was delivered, including detailed job descriptions and was built on a review of industry leading practices, updated RASCI, new program governance model, and a program maturity roadmap.
- ▶ Supported 8 municipalities in the Edmonton Metropolitan Region in submitting a joint application to the Provincial Government to request the establishment of a regional transit commission. While the Province considers the application, EY supports an interim board of elected representatives from the eight municipalities to take the necessary steps to start up the commission. This work includes an executive search

for a CEO, workforce integration planning, asset transfer analysis, transit operations integration planning, and preliminary organizational finance, communications, and engagement strategies.

- ▶ Supported the Greater Washington Partnership in their effort to develop a comprehensive vision for an integrated commuter rail network in the Greater Washington Region. This includes evaluating current constraints and future benefits that could be delivered from a more integrated regional rail network. It also involves supporting the development of a long-term vision and roadmap for moving from independent rail systems to one fully integrated network across DC, Maryland, & Virginia.
- ▶ Led a team that conducted a rapid review and assessment of the Toronto Transit Commission's (TTC) emergency management (EM) and business continuity (BC) programs and functions in the context of the organization's COVID-19 response date. The review produced findings and guidance to support the TTC in preparation for a potential second wave or other crises. The effectiveness of emergency management and business continuity plans and functions and the TTC's overall response to the first wave of COVID-19 were assessed along with a validation of a gap analysis. The work also included consideration of the current organizational design and development of options for the BC and EM functions within the TTC.
- ▶ Supported a team in reviewing specialized transit services in Halton Hills and developing a plan for the Town of Halton Hills' 'ActiVan' transit service. This work included a current state assessment, building criteria to evaluate existing and proposed service delivery models, and exploring short and long-term service improvements with final recommendations and delivery alternatives to address existing service gaps.
- ▶ Supported the New York MTA in responding to the impacts of COVID-19 and associated impacts on ridership, revenue and organizational effectiveness. Efforts include providing advice on potential cost savings, return to work strategies and increased shared services initiatives. Additionally, supporting the MTA Chief Transformation Officer and Transformation Office in preparing for the EY supported Transformation of the MTA.
- ▶ Served as a subject matter expert on public transit and governance matters on a project for the Edmonton Region Municipalities to develop and stand up a regional transit commission to serve 13 municipalities and counties in the Edmonton Metropolitan Region. Josh was part of a team that worked with a 13-member steering committee, municipal working group, and a variety of transportation stakeholders to collaboratively develop a regional transit commission. This work included building Operating and Governance Models, Strategy, Vision, and Mission, Transit Service Delivery Model, Financing and Funding Model, Business Case, and Implementation Plan.
- ▶ Served as the engagement partner for a comprehensive review of the business and operating models for the delivery of paratransit service in the City of Edmonton. The engagement scope included a baseline assessment of the current paratransit service, industry benchmarking and reviews of best practices, engagement with key City stakeholders, outreach to alternative transportation providers, and a root cause analysis of customer dissatisfaction. The findings from this analysis formed the basis of several key financial and service delivery recommendations that were delivered in a final report, reviewed by a Challenge Panel of local stakeholders, and considered by City staff and Council.



**WALTER
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EDUCATION

- ▶ BSc. Hons. Molecular Genetics/
Microbiology, University of
Toronto
- ▶ Master's in Business
Administration (MBA), Strategy
and Operations Management,
York University

CERTIFICATIONS

- ▶ Graduate Certificate, Supply
Chain Management,
Massachusetts Institute of
Technology
- ▶ Graduate Certificate, Strategy &
Transformation, Wharton School
of Business, University of
Pennsylvania

Walter leads EY Canada's Digital Procurement practice in Supply Chain and Operations. He is currently leading Canada's largest SAP (Ariba and Fieldglass) enabled procurement modernization program at the federal government with scope covering sourcing, contract management, supplier relationship management, procure-to-pay and services management. He brings over 20 years of supply chain technology transformation experience and more specifically 10+ years of SAP Ariba technology implementation experience.

His 20 years of operations experience spans various sectors including transportation, public sector, utilities, CPG, retail, infrastructure, mining, and financial services. His domain expertise includes Advanced Planning, eProcurement, Category Management, Manufacturing, Network Optimization, Logistics, and Transportation. Walter has delivered numerous business transformations enabled by technology at the board and executive level. His clients benefit from his ability to take them from Supply Chain strategy to operating models to best of breed technology enablement.

Project experience

- ▶ Walter was the executive lead for the Public Services and Procurement Canada (PSPC), Electronic Procurement Solution (EPS) Implementation. The implementation of an Electronic Procurement System (EPS) is a transformative step to modernize government procurement and through it, the Government of Canada's commitment to improving the way it does business. As the Executive Lead for EY, Walter was responsible for overseeing and leading the full project through all its Phases. This included finding ways to make procurement processes simpler, more accessible, and less administratively burdensome for suppliers. The implementation of SAP's Intelligent Spend Management (Source-to-Pay and Services) will fundamentally transform the way the government and suppliers interact to buy and sell goods and services of approximately \$25 billion annually.
- ▶ Walter is responsible for overseeing and leading multiple Project Managers including: Business Design Lead, SRM Lead, S2C Lead, P2O Lead, Services Lead, and OCM Lead. Each of these Lead Project Managers were responsible for their own teams of 4-6 resources including technical team resources.
- ▶ Led the design phase which included High-Level Design (HLD) and Detailed Design for Supplier Relationship Management, Source-to-Contract, Procure-to-Order, Procure-to-Pay and Services Procurement. The HLD and DD phases included over a hundred workshops and several hundred hours of working sessions with key stakeholders to output some key deliverables including Business Process Design documents, SAP Ariba/Fieldglass Configuration Workbooks, Technical (application) Integration tracker, Business Process Documents, Requirements Traceability Matrix and Issues/risks logs.

Project experience, continued

- ▶ Led the executive leadership sessions for the business design debriefings for final design (High Level Design and Detailed Design) deliverables with Senior Directors, DGs and ADMs across PSCP, TBS and 16 OGDs as part of the deliverable review and endorsement process. Communications with leadership occurred via oral presentations to the above noted leadership and through dissemination of presentation and status update materials. The objective of these sessions was to gain leadership buy-in for design decisions, ensuring that stakeholders were committed to moving forward on project and organizational goals.
- ▶ For the Canada Revenue Agency Walter led the Ariba/Fieldglass Migration. Walter led the implementation of Procure-to-Pay, Guided Buying and Fieldglass Services Management from design to go-live. The design leveraged the global template from the PSPC EPS implementation focusing on localized design and build for CRA's specific agency needs. He led client process re-engineering discussions to accommodate CRA specific requirements where customizations could not be implemented due to cloud application constraints.
- ▶ Air Canada was in-flight with their Ariba Procure-to-Pay implementation when they encountered design challenges with the sales and VAT tax treatment. EY brought together its tax, Procurement advisory and SAP Ariba practices to help the client design an 'out of the box' tax solution that met Air Canada's requirements. Walter led the team responsible for documenting tax requirements, designing the SAP Ariba solution including applicable tax tables, completing configuration design documents, developing test cases and test scripts. EY also oversaw the testing phase to a successful completion.
- ▶ For NAV Canada, Walter was the Engagement manager for the Enterprise Asset Management Transformation. The project scope included strategic sourcing, tactical purchasing, inventory management, policy/governance, technology enablement and spend analysis. Additionally, the business unit scope included construction, fabrication and maintenance managed services. As the Functional Lead, Walter was responsible for managing several project managers through the procurement and supply chain evaluation. He also oversaw the development of project objectives to meet project goals, within pre-determined budget expectations. Facilitated engagement sessions with senior management stakeholders to ensure project understanding and promote buy-in. Finally, he oversaw the risk management process, ensuring the project managers identified risks and issues, and developed and executed mitigation strategies to ensure project success.
- ▶ For the Metrolinx Enterprise Asset Management Strategy & Operating Model, Walter facilitated working sessions with Metrolinx stakeholders to develop a starting mission, vision, and strategy for a newly formed Enterprise Asset Management (EAM) group. Stakeholders (Dir, VP and CxO) included lines of business (GO Transit, UP Express and PRESTO) and functional groups (Operations, Engineering, Network, Corridors, Stations, Maintenance, Procurement and Construction). Stakeholders were taken through a catalyst type working session Comprised of 'Scan, Focus and Act'. Scan for a scan of leading practices, jurisdictional comparison and scan of idea generation. He worked with stakeholders to define objectives and prioritize initiatives to focus on top quartile ideas; and Act which took stakeholders towards tangible plans for implementation. Further, he oversaw the development of various deliverables including vision and mission statements, an EAM strategy and priority initiatives.
- ▶ For Metrolinx's Procurement Transformation, Walter was involved transforming the procurement function for Metrolinx, an agency of the Government of Ontario. Metrolinx is a Crown agency that manages and integrates road and public transport in the Golden Horseshoe region of Ontario, including the cities of Toronto and Hamilton and their suburbs. Metrolinx governs and operates: GO Transit, Union Pearson (UP) Express and PRESTO. As the Lead, Walter was responsible for: Leading Project Managers across multiple workstreams and phases. Main workstreams included: Procurement Transformation, Capital Projects Transformation and Enterprise Asset Management Transformation. Each workstreams had its own project manager and an advisory team of 5-10 people not including the client side. Walter oversaw all activities conducted by each respective workstream and was kept abreast of work product development, risks, and issues through regular written and oral status updates. It also involved him working with the client to define both project scope and workplan activities in addition to allocating resources and estimating level of effort per resource category. Walter was also responsible for managing resource work within established budget parameters as committed in the competitive solicitation. Walter was leading the executive leadership sessions for the following: Procurement capability assessment, Procurement envisioning, Capital Projects Target Operating Model, Enterprise Asset Management Strategy and Target Operating Model - each of these multi-day sessions

included scanning issues, focusing on strategies to address challenges, and developing/acting on roadmap plans to achieve organization/project goals. These sessions were focused on ensuring executives were committed to moving forward on the project and organizational goals. Finally he led several design consultations with senior leaders as part of the formal review and sign-off of deliverables - notably, the Collaboration Design session for back-casting the future state Procurement function, collected over a dozen of Metrolinx's executive leadership team (VPs and CXOs) to participate in this visioning exercise where leaders were asked to document their expectations and visions for a new and effective Procurement function, calling into mind three dimensions of People, Process and Technology.

- For Ontario Education Collaborative Marketplace (OECM) Walter led the development of the eMarketplace Strategy and RoadMap. He provided subject matter advice to OECM related to their initial plans to develop an eMarketplace. At the time, OECM was a newly created organization with a mandate to develop and grow a horizontal eMarketplace to service all educational institutions. An eMarketplace is a portal-based platform designed to bring buyers and sellers together in a multi-catalogue environment to enable procurement and supply chain transactions across the source-to-pay lifecycle. He also led a high-level review of the demand base (i.e., the educational institutions that could participate as 'customers/buyers' in this marketplace; identified and stratified the demand base of buyers including characteristics and base purchasing requirements. Further, he led a strategic review of the possible eMarketplace services (i.e., 'vendors/sellers') based on other established eMarketplaces; this was supported by a jurisdictional scan of other eMarkets and the services they offered (e.g., requisitions, purchase order mgmt., catalogue management, goods receipt/logistics tracking, and invoice management); developed service model and financial model to support business case for OECM eMarketplace. Walter and team developed three business/revenue model options for consideration along with pros and cons and operating model details and delivered recommendations on revenue models as well as applicable operating models and supply chain performance metrics.



**KEVIN
TEO**

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EDUCATION

- ▶ MAcc - Accounting and Information Systems
- ▶ BBA - Accounting
- ▶ BBA - Information Systems

CERTIFICATIONS

- ▶ Certified Information Systems Security Professional (CISSP)
- ▶ Certified Information Systems Auditor (CISA)
- ▶ Control Objectives for Information and Related Technology (COBIT) 5 Foundation

Kevin leads EY's Technology Risk practice for British Columbia and has over thirteen years of professional experience applying a risk focused approach to Information Technology (IT) assurance and advisory, system implementation reviews, project governance reviews, security, availability, processing integrity, confidentiality and privacy assessments and consulting. Kevin has helped clients realize value from IT through embedding effective and practical IT risk management in system implementations, cybersecurity programs, compliance programs, and IT Management and Governance programs.

As EY Canada's Western Region Trusted Technology Leader, Kevin is also responsible for assisting clients with building trusted Artificial Intelligence and Robotics Process Automation ecosystems through the application of risk management, governance, and ethical design

Project experience

- ▶ Kevin conducted IT health check assessments across various domains for multiple clients using the Cobit 4.1, COBIT 5, and ITIL frameworks, identified gaps against the frameworks, and designed practical, relevant and customized process improvements for strengthening the overall IT environment.
- ▶ Led various Systems and Organization Controls (SOC) assessments over Internal Controls over Financial Reporting (SOC 1), and the Security, Availability, Confidentiality, Processing Integrity, and Privacy Trust Services Principles (SOC 2) for clients in the Financial Services, Gaming, Software as a Service, Platform as a Service, and Infrastructure as a Service industries where he assisted them in designing and implementing risk management, governance, and security frameworks, assessed the design and operating effectiveness of controls, and provided recommendations for aligning processes with leading practices. Also issued SOC reports for clients' use in new customer pursuits, existing customer retention, and meeting customer compliance requirements.
- ▶ Reviewed and evaluated design and operating effectiveness of IT controls as part of various external and internal audits. Kevin has helped numerous clients review risk mitigation strategies through the rationalization of controls and has streamlined business processes by applying a top-down, risk-based approach to eliminate redundant controls and procedures. For all identified control deficiencies, Kevin has also worked closely with management to assess the potential business impact and recommended appropriate remediation strategies.
- ▶ Reviewed system implementation projects for organizations from multiple industries and provided management with an independent opinion on the effectiveness of clients' governance and project management process, as well as an assessment on the effectiveness of implemented controls in mitigating identified business, IT and operational risks. Also designed and implemented a role based security framework for clients to implement appropriate segregation of duties and identified areas for improved efficiencies through the automation of manual processes and controls.

Project experience, continued

- ▶ Performed security reviews of SAP, PeopleSoft, JD Edwards, Sage and Oracle Financials as well as supporting infrastructure operating systems and databases such as the Mainframe, Windows, UNIX, OS/400, Oracle and SQL Server to assess the appropriateness of security and configuration settings against leading practice and frameworks, and to evaluate whether access to privileged IT functions, system resources and utilities is appropriate, and provided clients with recommendations for security hardening.
- ▶ Helped clients define system access rule sets for various enterprise systems and tested user access rights against these rule sets to assess segregation of duties compliance. Also assisted various clients with redesigning authorization matrices and reviewed appropriateness of access remediation projects.
- ▶ Delivered quarterly data analytics dashboards over Journal Entries, Accounts Payable and Expenses for client's tests of fraudulent activities, compliance with the US Foreign Corrupt Practices Act, and Senior Leadership team expense and compensation compliance.
- ▶ Performed data analytic reviews over journal entry, accounts payable, accounts receivable, payroll and inventory activity focused on identifying fraudulent, inappropriate and unauthorized transactions. For a client, analyzed payment stream data and identified \$900,000 in recoverable duplicate payments for client to investigate and pursue. Also identified system control weaknesses and business process improvements to streamline the client's accounts payable process.
- ▶ Worked closely with various Chief Audit Executives from multiple clients to collaboratively design and review Internal Audit plans and include considerations for relevant emerging opportunities and risks in cybersecurity, cloud computing, artificial intelligence, robotics process automation, block chain, social media and mobile computing.



**JACQUI PYSDEN
JONES**

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EDUCATION

- ▶ BSoc Sc Mathematical Economics
- ▶ University of Birmingham

CERTIFICATIONS

- ▶ Chartered Professional in Human Resources
- ▶ British Columbia (CPHR)
- ▶ Project management certificate, ZIP Belgium
- ▶ Management Consultancies Association (MCA) Silver and Gold Medals

Jacqui Pysden-Jones is a Leader in Organization Transformation in the People Advisory Services Practice in EY Canada. Her passion is to work with clients to reimagine their business and detail out exactly how to get there through visualizing the operating model, developing the organization design and getting the workforce ready for day one. As part of this process, she advises leaders in how to build their own organization design and change capability and mobilize their workforce to get in front of the transformation. Jacqui has more than 20 years' international transformation experience with three top tier consulting firms, working across a variety of industries and sectors including retail, manufacturing, local and central Government and financial services. Since moving to Canada, she has focused extensively within highly regulated environments, with Provincial Governments and Crown Corporations.

Project experience

- ▶ Senior Advisor to the Assistant Deputy Minister for a Provincial Government (Health) to help redesign the organization that will introduce team-based primary care across all local health authorities. Led a joint client and consulting team that determined what work needed to be initiated to be able to execute on this priority mandate and the critical factors that will determine the ultimate success of primary care reform. The team redesigned the operating model and resulting organization design so the Division could increase capacity in critical capability areas. In addition, the team supported workforce transition during the implementation of these changes. Learned to develop close relationship with client's HR to navigate the complex unionized environment smoothly and to determine how new critical roles can be fast-tracked through the hiring process.
- ▶ Senior Advisor to the VPHR advising on the University's HR strategy and future vision for the delivery of people experiences and programs with the implementation of Workday (WD) as their core system for HR. Led a team to conduct an assessment of HR delivery identify areas to enhance the impact of their Senior HR Leaders. Through a Lab and working sessions the HR leaders were guided in developing a future state vision and new operating model to enhance their workplace experience.
- ▶ Transformation Lead leading a multi-vendor team to support a cannabis organization in designing and delivering the organization design, workforce readiness and training required for the creation of a new cannabis business. The scope of the team's activities covered the new wholesale distribution centre, a B2B and B2C distribution network, BCLDB's first retail location, a new e-commerce platform, and helping get the new organization ready for the launch and ongoing operations. Key outcomes of the new organization included:
 - ▶ All staff recruited, on-boarded and trained in time for launch
 - ▶ Online orders being shipped from the LDB's distribution centre within 48 business hours following the order being placed
 - ▶ BC's first licensed cannabis retail store opened in Kamloops

Project experience, continued

- ▶ The Land Title and Survey Authority of British Columbia is a publicly accountable, statutory corporation with a unique governance structure responsible for administering the land title and survey systems in BC. Jacqui led an enterprise design team to define the new operating model and resulting organization that will support their new customer strategy. LTSA fully implemented the resulting design which included the stand up of a new business function as well as a realignment of all operations and support functions to deliver against the new strategy. Functions covered were customer operations, IT, HR, Finance, Corporate Services and Policy & Regulation. Once the design was completed the team developed the workforce transition plan to support the organization in moving to the new design and new ways of working.
- ▶ Senior Advisor and Team lead supporting the Natural Resources Sector Provincial Government client's large-scale transformation to redefine how natural resource authorizations are delivered to proponents to gain process efficiencies and improve economic development within the sector. Led the team and developed an integrated sector operating model (SOM) for authorizations decision-making, covering five key business and policy functions: Natural Resource Sector Online Services, Client Services, Business Services, Statusing, Compliance & Enforcement and New Ways of Working. The SOM project represented a multi-year initiative which defined the required services, capabilities, processes, technology, data, organization and governance needed. The sector-wide nature of the project meant the project teams engaged over 100 stakeholders, from different ministries, business areas, and regions, bringing in a wide range of perspectives and experiences in this work.
- ▶ Recent investments in integrated case management, client self-service and telephony infrastructure created an opportunity for the Regional Services Division (RSD) of a Provincial Government to consider transforming the service delivery and operating model for its income and employment assistance services. Senior Advisor to the Assistant Deputy Minister and Lead for the team developing a new service delivery model that would deliver citizen-centric services to clients more effectively and efficiently, bringing innovative solutions to partner and to fulfil the Division's legislative and regulatory mandate. The resulting model consolidated and virtualized business support services and client service delivery services as well as defined a distinct face-to-face component for outreach and integration services. This new model allowed for the reallocation of resources from high volume transactional processes to more priority client services such as assisting persons with disabilities to find work.



**RON
PATRICKSON**

**PARTNER, VALUATION,
MODELLING & ECONOMICS**

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EDUCATION

- ▶ Bachelor of Business Administration
- ▶ Chartered Professional Accountant
- ▶ Chartered Business Valuator

- ▶ Ron Patrickson is a seasoned valuation partner who leads the EY British Columbian valuation team from the EY Vancouver office.
- ▶ He provides valuation services to public and private companies for matters such as acquisitions, divestitures, reorganizations, regulatory compliance, dispute resolution and financial reporting. He has over 25 years of public practice experience, with over 20 years in business valuation, venture capital valuation and transaction consulting.
- ▶ He provides valuation services to public, private and governmental organizations across many industries, including high-tech, biotech, financial institutions, real estate, construction, fishing, tourism, mid-stream oil & gas, helicopter transportation, retail investment companies, manufacturing, distribution, insurance and professional practices.
- ▶ Past lead independent valuator on 3 large publicly traded venture capital corporations ("VCCs") in BC.

Project experience

- ▶ Ron has been the appointed independent valuator of the most significant BC based venture capital corporations, including Growth Works, BC Discovery Fund, BC Advantage Fund and Pender Fund. In his role of independent valuator Ron reviews the funds valuations, valuation policies and managements adherence to the valuation policies. He would report to both the Fund's independent valuation and audit committee and the relevant regulators on his annual and semi-annual finding.
- ▶ In addition to his role as independent valuator role, Ron has provided consulting to the above clients and others on valuation and investment decision policies, procedures and documentation recommendations.
- ▶ Ron has acted as an independent valuation expert providing valuation opinions and consulting on valuation and investment policies for several BC based real estate organizations. Recent clients include, Concert Properties, Quad Real, and Adventus. Consulting includes review and recommendations on both valuation and investment policy.
- ▶ Ron has provided valuation and investment consulting and recommendations on both valuation and investment decision policies for several financial institutions including, Central 1, Alberta Central, Manitoba Central, First West, Prospera, Westminster Savings, Aviso and Pacific Blue Cross. Consulting has included a review of the investment decision policies and capital allocation strategy.



**KIRSTEN
TISDALE**

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EDUCATION

- ▶ Bachelor of Science (BSc.)
- ▶ Masters of Business Administration (MBA)

CERTIFICATIONS

- ▶ Certified Management Consultant (CMC)

Kirsten was appointed Managing Partner of Canada's Government and Public Sector (GPS) practice in 2016. She also leads British Columbia's Consulting Services team. Prior to the Canadian GPS appointment Kirsten served as the firm's Global Government and Public Sector Consulting Leader where she sat on the global GPS executive team and drove solution development and investment strategy in the GPS sector in over 100 countries. She also serves as the Global Client Service partner for one of Canada's largest and most complex accounts.

She has nearly 25 years of experience advising clients in over 20 countries on designing and implementing complex transformation programs. She brings a combination of strategy, hands on complex program execution, and a deep understanding in the role of human capital in driving change.

Kirsten was a leader in EY's consulting practice between 1998 and 2000 and joined Cap Gemini Ernst and Young after the split, where she worked for several years in large scale transformation and outsourcing. In 2001 she joined the Province of British Columbia as a Deputy Minister reporting to the Premier's Office responsible for driving public sector transformation. She led a portfolio of over \$2.4B in projects which delivered over \$500M in savings as well as service transformation to the Province.

Other recent leadership experiences include Vancouver Managing Partner for Korn/Ferry and recognized thought leader and frequent speaker on trends in talent management and leadership, board diversity, and public sector governance and transformation. Kirsten currently sits on the boards the BC Women's Hospital Foundation and the BC Cancer Foundation. She previously served as a Director for Partnerships BC, as chair of their HR and Governance Committee, 2010 Legacies Now (Lift), The Canadian Council for Board Diversity, and was a founding director of the Centre for Outsourcing Research and Education.

Project experience

- ▶ Current advisor to the BC Government Premier's office on issues relating to core review, public sector compensation models, shared services, gaming reform, digital government, etc.
- ▶ Leading a \$200M+ transformation of a Canada's largest public insurance company, including the implementation of a new insurance platform (Guidewire Policy Centre), the development of an enterprise digital Claims Portal, product reform, and strategic sourcing projects. Serves as a strategic advisor to the executive team and board on strategy and transformation as well as government relations.
- ▶ Current advisor to the BC Government Premier's office on issues relating to core review, public sector compensation models, shared services, gaming reform, digital government, etc.
- ▶ Led the development of a \$60B capital project program capability for the world's largest mining company. Involves a fundamental change in the way the organization traditionally undertakes projects and conducts its business.



**MOHAMED
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EDUCATION

- ▶ Master of Business Administration from McMaster University
- ▶ Bachelor of Arts, Political Science (Honours) degree from Wilfrid Laurier University

CERTIFICATIONS

- ▶ Chartered Professional Accountant (CMA)

Mohamed is an Associate Partner in Government and Public Sector practice at EY. He recently joined the firm and is based in Toronto. Mohamed has dedicated his career to transforming public administration in Canada, and has a wide range of experiences over a 12 year consulting career in the public sectors in Canada and Australia, with specialization in human and social services, central government agencies, municipalities, and National Defence. Previously, he was the Executive Director of the Global Health and Humans Services Practice at another Big 4 firm. Mohamed has helped Ministries, Departments, and Agencies review their organizations and, with clear sightlines on the future, develop outcomes-based solutions. He is a bridge-builder, who understands the need to bring stakeholders and clients together along the journey, while bringing discipline and focus to the team for achieving greater return for constituents on the programs and services they invest in and rely on. Mohamed specializes in strategy development, service delivery transformation, commissioning and contestability, risk management, operational reviews, stakeholder management, performance management, and business planning.

Project experience

- ▶ Led the development of new operating model options for Adoptions in the Province of Ontario to order increase the number of adoptions annually, decrease the number of children in care and the time it takes to complete the adoption process, and improve the child and parent experience.
- ▶ Led the development of an Evidence-Based Decision Making Framework for the Ontario Treasury Board Secretariat, including the design of the framework, conducting a fit-gap analysis, development of tools and resources, and the creation of an implementation and change management plan that focuses on embedding the framework principles across the OPS and increasing the decision-making capability across the Ontario Government, including at the cabinet table.
- ▶ Led a large cross-functional team of consultants in the development of a 5 year strategic blueprint for Ontario Shared Services (OSS), including all program and project planning, knowledge transfer activities, stakeholder consultations, facilitating executive level workshops, and deep-dive assessments on a number of client service categories.
- ▶ Lead the development and implementation of a business case for an estimated \$400m affordable housing initiative for Peel Housing Corporation, including strategically advising the Board of Directors on the identification of Total Public Value outcomes, extensive and sensitive stakeholder engagement, executive facilitation, and strategy development.

Project experience, continued

- ▶ Lead the review of the Child Welfare funding model for the Province of Ontario through detailed literature review and stakeholder consultation, and thorough economic modelling to ensure service delivery providers are best positioned to meet their outcomes for children.
- ▶ Led an activity-based costing exercise for Treasury Board Secretariat as part of the Transfer Payment Administration Modernization initiative to determine the cost of administering over \$120 billion to transfer payment agencies across the province.
- ▶ Led a team of 8 consultants in the value management and performance management work stream in a large transformation project for the Department of National Defence. Work stream was responsible – for all 32 initiatives within the program – for developing outcomes-based value models, identifying transformational and benefits-based metrics, and producing a performance management framework and operating model.
- ▶ Led a large team of consultants (25) that conducted reviews of over 45 central office business units, and over 100 programs for the Department of Family and Community Services, focusing on identifying forecasted expenditures, projects and activity analysis, KPIs, and risks, and identified a series of savings opportunities across the department worth over \$500 million over 4 years
- ▶ Led a team that conducted an organizational design engagement for Community Services NSW, including the development of new organizational structures, resource allocation, and business process redesign for the policy and performance functions, with a goal of reducing central office expenditure by over the forward estimates period.
- ▶ Key member of a team that conducted a core services business review for an entire Ontario Ministry, whose target is to reduce its operating budget. Included developing a detailed methodology to review services to ensure alignment with Ministry priorities, developing tools and templates for data collection and analysis, facilitating options identification with senior government officials, and creation and implementation of a decision making framework.
- ▶ Led a team of consultants that conducted a review of the operations of each Aboriginal Home Care branch across New South Wales, and developed an improvement action strategy for each
- ▶ Led the development of a vision and strategic blueprint and a quality framework for HealthShare NSW, a Shared Services provider in Australia, in the course of transforming patient food services across the health sector in New South Wales
- ▶ Led the development of the framework for the Master Services Agreement for HealthShare NSW, including the creation of a streamlined agreement, and the to-be alignment between customer needs, services offered, pricing, and performance management and reporting.
- ▶ Developed an infrastructure management planning framework for the Ontario Ministry of the Attorney General, including overall project manager, including the coordination of consortium of firms, regular project status and reporting, coordinating all client communications and deliverables, facilitating stakeholder workshop sessions, and authoring the final communications document.
- ▶ Led the Project Management Advancement Project for the Region of Peel, Water and Wastewater Divisions, including Phase 1 - a review of all project management processes in the delivery of large capital projects and identified opportunities for transformation – and Phase 2 - led the design of a new Project Management Methodology, a learning and development strategy and plan, a business requirements document for a new technology solution, the re-design of the capital projects inspections process, and the development of key indicators and performance measures.
- ▶ Led a team that conducted an organizational design engagement for a NSW government agency, including the development of new organizational structures, resource allocation, and business process redesign
- ▶ Developed the target operating model for the NSW Office of Environment and Heritage (OEH), focusing its service delivery approach to one that is regionally focused
- ▶ Led a review and developed the target operating model for the Heritage function for the NSW Office of Environment and Heritage

- ▶ Developed a research infrastructure strategy for the Agricultural Research Institute of Ontario, a Provincial agency, by facilitating a “Greenfield” visioning workshop with senior agency leadership, developing infrastructure straw models and their attributes, leading the engagement of over 50 stakeholder organizations and individuals, and the development of the final recommended strategy and implementation plan
- ▶ Was a key member of the team to provide assistance to the Ontario Ministry of Agriculture, Food, and Rural Affairs in developing a strategy for Business Risk Management (BRM), as it prepared to enter into a governance review of the Ministry’s relationship with a Crown Corporation
- ▶ Developed the corporate-wide strategic plan for one of Canada’s largest corporate real estate firms, including engagement with senior executives across asset portfolios, analysis of financial performance, assessment of economic conditions in relevant markets, value chain analysis, and development of the final strategy document that was presented and ratified by the organization’s Board of Directors.
- ▶ Led a team that developed a new business model for a major program at a Post-Secondary Institution. This involved reviewing its current operations, evaluating market conditions, interviewing key stakeholders at the institution, and making strategic recommendations.
- ▶ Facilitated a risk-based strategic planning exercise for Oakville Hydro. His role in this engagement was to conduct competitive research, perform a corporate SWOT analysis, strategic workshop design and facilitation, and developing the go-forward strategic plan.



Michelle
Moonsammy

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SERVICES**

Vancouver

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EDUCATION

- ▶ Bachelor Science (Wits)
- ▶ Bachelor of Laws (Wits)
- ▶ Attorney's Board Exam
- ▶ Higher Diploma in Labour Law (Wits)

Michelle is a Partner in the People Advisory Services Practice in EY Canada and leads our Workforce Advisory Practice in British Columbia. Michelle recently relocated to our Vancouver office from EY South Africa, where she led EY Africa's Workforce Advisory Practice between 2015 and 2019. She has deep expertise in organizational transformation focusing on the people aspects of transformations. She has led some of EY Africa's largest organization transformation projects working across the entire people value chain.

Project experience

Insurance Corporation of British Columbia (January 2020 - current):

- ▶ Michelle is the People, Change and Culture Lead for ICBC's Enhanced Care Program
- ▶ Michelle is leading a multi-vendor team responsible for the design and implementation of:
- ▶ The development and implementation of a change management strategy,
- ▶ The development and implementation of a communications plan,
- ▶ The development of a stakeholder strategy and map,
- ▶ The roll-out of a change readiness survey and reporting related thereto;
- ▶ The implementation of a change agent network and conducting training for change agents and employees
- ▶ The development of a leadership alignment process and leadership development program

Telkom Group South Africa (November 2018 - December 2019):

- ▶ Michelle led the design and implementation of a people strategy, a new operating model and organizational design for the Human Resources Department of a large telecommunications company, a former majority owned state-owned entity in South Africa
- ▶ A new operating model, organization structure and job profiles for Enhanced Care, the new auto-insurance model for British Columbia
- ▶ A people transition strategy and approach that will guide the implementation of the approved operating model and organization structure
- ▶ Advising on a labour relations strategy to support the people transition strategy and approach
- ▶ A culture transformation approach to shift the culture of the organization to ensure successful enablement of the Enhanced Care model
- ▶ A change management approach to drive adoption of the organizational change impacts initiated by the enhanced Care model, which included:
- ▶ .

Project experience, continued

- ▶ The project also included:
- ▶ the development of job profiles,
- ▶ the transition of staff into the new structure;
- ▶ the design and roll-out of a change management strategy and communications plan;
- ▶ the development of a labour relations strategy to manage the impact of redundancy in a highly unionized environment
- ▶ the design of a change management center of excellence and a consistent change management framework for use within the Group to guide and manage change initiatives.

State-owned Oil and Gas Entity in South Africa (July 2016 – November 2017):

- ▶ Michelle led the people alignment, change management and labour relations streams of the realignment project for a large state-owned entity in the Oil and Gas industry in South Africa. This started with leading a team mapping, benchmarking and designing their future state HR, Legal, Risk and Governance functions, facilitating workshops to develop and gain buy-in to this future state vision, redesigning roles and drafting new job profiles.
- ▶ The change management and labour relations stream included the development of a labour relation strategy to manage the transitioning of people into the new organization structures and other change impacts in a highly unionized environment.

National Skills Fund South Africa (October 2014 – March 2016)

- ▶ Michelle led the human resources and change management streams of the project tasked with the transformation of the National Skills Fund, a schedule 3A government entity of the National Government Department of Higher Education and Training.
- ▶ The project included the development of a people strategy, design of HR processes, design of the organizational structure for the Fund, job profiling, competency framework and talent strategy development, job evaluation, conducting a skills audit, and the design and implementation of the transitioning of employees into the organizational structure.
- ▶ The project also included the development and roll-out of a labour relations and change management strategy and plan in a unionized environment.
- ▶ Labour Relations specific experience in the private and public sectors in South Africa (2000 – 2019)
- ▶ Development and implementation of collective bargaining and engagement strategies for transforming and restructuring organisations in the public and private sectors and in highly unionised environments
- ▶ Providing operational dismissals (redundancy) advice and implementation;
- ▶ Providing strategic advice and support in the in relation to sale of business and outsourcing transactions;
- ▶ Providing advice on human resource readiness and strategic people implications for all aspects of mergers, acquisitions and sales of business.
- ▶ Advising on labour relations matters and people management matters arising from transformation or organisational change projects within the public and private sectors
- ▶ Leading the organization structure implementation projects for private and public sector organizations, with highly unionized environments. These projects also included managing displaced staff through the legal process of redundancy and/or the implementation of voluntary separation mechanisms

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**APPENDIX 3 – CROWN AGENCIES SECRETARIAT – MINISTRY OF FINANCE - STATEMENT OF WORK TERMS
OF REFERENCE**

To be included

June 25, 2021
Terms of Reference
BC Housing Financial Systems Review

1.0 Overview:

BC Housing is a Crown agency that works in partnership with the private and non-profit sectors, provincial health authorities and ministries, other levels of government and community groups to develop a broad range of housing options for BC residents.

The corporation has a broad scope and mandate with services delivered across the province and is one of the largest housing development organizations in Canada. BC Housing's services are delivered by an executive team through seven branches including Operations, Human Resources, Corporate Services, Corporate Communications, Development Services and Asset Strategies, Strategic Initiatives and Business Performance, and Licensing and Consumer Services.

BC Housing has been tasked with delivering services within a progressive and ambitious housing policy as reflected in government [mandate letter direction](#) to the corporation, which includes meeting specific affordable and social housing targets through Building BC programs and delivering more affordable housing through HousingHub partnerships (see Appendix A for additional information).

Building BC: Building BC programs deliver on provincial investments into the creation of new affordable social and supportive housing for low- to moderate-income earners, including families, seniors, youth, people with disabilities, Indigenous peoples, those experiencing homelessness and at risk of homelessness, and women and children fleeing violence. Building BC programs include the Community Housing Fund, Women's Transition Housing Fund, Indigenous Housing Fund, and Supportive Housing Fund.

HousingHub: The core goal of the HousingHub is to increase the supply of affordable housing for middle-income earners via new construction or redevelopment of existing sites. The HousingHub is a division within BC Housing, established to seek innovative partnerships with local housing organizations, community land trusts, Indigenous groups, faith-based groups, charities, the development community, financial institutions and other industries to create affordable rental housing and homeownership options.

Starting with *Budget 2018*, BC Housing has seen significant funding increases from government; most notably an increase in borrowing capacity of \$2 billion to a total of \$2.8 billion (effective April 1, 2021 until March 31, 2028), and related expected program expansion, to support this ambitious agenda.

Within this context, government wants to ensure that BC Housing has appropriate governance and organizational capacity to support its mandate and work, and the financial systems and processes in place to support accurate and effective financial reporting to government and the public. Direction was provided to report back to Treasury Board in fall 2021 with the results of a review of BC Housing's financial systems capacity. In addition, this review will provide an opportunity to review operating funding provided through the Housing Priority Initiatives Special Account and the Housing Endowment Fund Special Account. As part of this review, the Crown Agencies Secretariat (CAS) will also concurrently

undertake a review of BC Housing's operations and governance structure, with a focus on the Building BC, HousingHub and homelessness programs and services.

2.0 Scope of Financial Systems Review:

This review is intended to consider the current state and strategic context within which BC Housing operates, evaluate its financial systems in place to ensure appropriate oversight of the BC Buildings, HousingHub and homelessness programs and services in particular, and undertake a gap analysis and form recommendations on opportunities to improve overall financial accountability, processes (in support of improved service delivery results), and reporting outcomes.

2.1 Review the current state and strategic context of BC Housing, including

- Current government directions to BC Housing regarding service delivery and financial reporting requirements,
- Current public commitments regarding service delivery and associated investment commitments;
- BC Housing's current risk management framework, decision making processes and procedures for investment decisions
- A detailed summary of the Facility Condition Indexes for BC Housing's buildings inventory, as well as its routine maintenance plans and budgeting.

2.2 Evaluate against best practices:

2.2.1 Whether current governance supports appropriate oversight, accountability and due diligence in decision-making for budgeting, investments and short- and long-term financial planning;

2.2.2 Financial systems and structure to deliver Building BC and HousingHub programs and homelessness programs and services (i.e. excluding rental assistance, licensing and authorizations, and research and education programs)

- provides necessary financial oversight and transparency
- has the necessary financial tools, measures and financial expertise or resources to effectively deliver the HousingHub lending programs
- appropriate risk management processes and procedures
 - Special attention should be paid to what assessment criteria and qualifications contribute to the decision to issue debt for housing projects. Are these appropriate or sufficient, and is borrowing being executed on a 'just-in-time' basis as intended (thereby minimizing interest costs)?
- appropriate capital project procurement, development and approval processes
- has the structure in place to support effective financial reporting to government through the ministry responsible

- 2.2.3 Finance systems, management controls and reporting capabilities to meet corporate due diligence and government reporting requirements, including:
- review of funding and financing sources including the Housing Priority Initiatives Special Account¹, Fiscal Agency Loans, and opportunities to borrow/incur debt or funding from other sources.
 - Whether the Housing Endowment Fund Special Account is still efficient, appropriate or effective, given more modern funds and financial mechanisms are available.
 - Procurement processes for construction agreements, as well as what protocols are in place to ensure sound, competitive processes with the appropriate risk mitigations.
- 2.3 Undertake a gap review of financial processes, tools and/or measures, and identify a prioritized list of recommended opportunities and proposed action plan to address opportunities. For recommendations that may have a relatively high degree of complexity or implementation costs, options should be provided for lower-complexity/lower-cost alternatives.

3.0 Approach:

The scope of work is to be undertaken by the contractor in close collaboration with the Crown Agencies Secretariat (CAS). It is government's expectation that the contractor will engage CAS in all stages of the review process and embed CAS project leads into the review process as CAS sees fit.

In parallel to this financial systems review, CAS is engaging a contractor to complete a review of BC Housing's governance and organizational capacity. To the extent possible, CAS will seek collaboration and alignment between the two review processes.

The approach for the review will be developed fully and cooperatively in discussion between CAS and the consultant as outlined in consultant Statement(s) of Work, but to include at minimum:

- Interviews with key individuals:
 - Ministry staff – Associate Deputy Minister responsible for Housing, Executive Financial Officer (Ministry of Attorney General), Assistant Deputy Minister and Executive Director of the Housing Policy Branch BC Housing CEO, CFO, Vice Presidents, and Associate Vice Presidents of all departments and key identified staff
 - Treasury Board Staff

¹ This Special Account may receive revenues under the *Property Transfer Tax Act* if directed by Treasury Board and must receive revenues from the Speculation and Vacancy Tax. Also, with prior approval by Treasury Board, the Minister of Finance may pay money out of this special account for acquiring, constructing, maintaining or renovating housing; improving land to be used for housing; making loans in relation to acquisition, construction, maintenance, renovation or retention of housing; or providing other supports for housing/rental/shelter programming.

- Provincial Treasury
 - Internal Audit, Ministry of Finance
- Review of key government directions to BC Housing on project, capital and financial reporting requirements
- Review of BC Housing financial reporting systems and procedure documentation
- Review of BC Housing internal project development and approval processes
- Compare against best practices in housing development, financing, and financial management and controls.

4.0 Deliverables:

- Interim summary of findings and recommendations for BC Housing's financial systems relating to Building BC; HousingHub and homelessness programs and services due no later than October 1, 2021.
- Final report on findings and recommendations due no later than October 30, 2021.

Appendix A

Building BC

In September 2018, the BC Government released *Homes for BC: A 30 Point Plan for Housing Affordability in British Columbia*. Under this initiative, Building BC is a \$6.6 million investment by the Province to build 114,000 housing units over 10 years. Building BC consists of a series of sub-programs:

- *Rapid Response to Homelessness* – a \$345 million investment initiated in September 2017 by the Province to build more than 2,000 modular supportive housing units across BC for people who are homeless or at risk of homelessness. It will deliver a mix of permanent and temporary units, and all new buildings will have staff available 24/7 to help young people, people with disabilities, seniors and others in critical housing need. People living on the street and in shelters will be prioritized to benefit from the program.
- *Community Housing Fund* – A \$1.9B investment to build 14,350 new units for mixed income, affordable rental housing projects for independent families and seniors. This program will develop projects across BC through partnerships with municipalities, non-profit housing providers, housing co-operatives, and Indigenous organizations to address gaps in the market.
- *Indigenous Housing Fund* – A \$550M investment to create 1,750 new units of affordable rental housing for Indigenous families, seniors, individuals, and persons with a disability on and off-reserve. This program is delivered in partnership with the Aboriginal Housing Management Association, First Nations, Indigenous non-profit housing providers, and non-profit housing providers with an Indigenous client focus.
- *Supportive Housing Fund* – A \$1.2M capital investment to create 2,500 new housing units to be owned by the Provincial Rental Housing Corporation. Projects are to be operated by non-profit providers who will provide 24/7 servicing for individuals experiencing or at risk of homelessness.
- *Women's Transition Housing Fund* – A \$734M investment to create 1,500 new housing units to be owned by the Provincial Rental Housing Corporation. Successful projects will be operated by non-profit providers serving women and children experiencing or at risk of violence. This program aims to address gaps in service along the spectrum of safe homes, transition houses, and independent rental accommodation for women and children.

HousingHub

The HousingHub is a division within BC Housing that works with community, government and non-profit and private-sector stakeholders to facilitate the creation of new, affordable rental housing and homeownership options for middle-income British Columbians (on average, households with annual incomes of less than \$99,000).

The HousingHub actively seeks and facilitates opportunities with partners who have land that can be the foundation to create new, affordable homes. It also provides expertise and a centre for community partners and private industry to collaborate on developing new construction or redeveloping existing sites for affordable housing.

Through private and community partnerships, the HousingHub aims to provide:

- Low-cost financing
- Access to land
- No or low-capital equity

In January 2020 there were more than 2,600 HousingHub homes in various stages of development through 30 projects across 19 communities.

The *Affordable Home Ownership Program* (AHOP) under the HousingHub supports the development of new, affordable homes for eligible home buyers. It provides an opportunity for households to access market ownership housing by providing interim construction financing at reduced rates and leveraging land and other contributions from project partners. This allows units to be made available at 5-20% below market value for eligible home buyers, with the difference secured by an AHOP mortgage registered on title.

1.0 Overview

BC Housing is a Crown agency that works in partnership with the private and non-profit sectors, provincial health authorities and ministries, other levels of government and community groups to develop a broad range of housing options for BC residents.

The corporation has a broad scope and mandate with services delivered across the province and is one of the largest housing development organizations in Canada. BC Housing's services are delivered by an executive team through seven branches including Operations, Human Resources, Corporate Services, Corporate Communications, Development Services and Asset Strategies, Strategic Initiatives and Business Performance, and Licensing and Consumer Services.

BC Housing has been tasked with delivering services within a progressive and ambitious housing policy as reflected in government [mandate letter direction](#) to the corporation, which includes meeting specific affordable and social housing targets through Building BC programs and delivering more affordable housing through HousingHub partnerships.

Building BC: Building BC is a \$6.6 million investment by the Province to build 114,000 units over 10 years. Building BC was launched in September 2018 to create new affordable social and supportive housing for low- to moderate-income earners, including families, seniors, youth, people with disabilities, Indigenous peoples, those experiencing homelessness and at risk of homelessness, and women and children fleeing violence. Building BC programs include the Community Housing Fund, Women's Transition Housing Fund, Indigenous Housing Fund, and Supportive Housing Fund.

HousingHub: The core goal of the HousingHub is to increase the supply of affordable housing for middle-income earners via new construction or redevelopment of existing sites. The HousingHub is a division within BC Housing, established to seek innovative partnerships with local housing organizations, community land trusts, Indigenous groups, faith-based groups, charities, the development community, financial institutions and other industries to create affordable rental housing and homeownership options. Through private and community partnerships, the HousingHub aims to provide low-cost financing, access to land, and no- or low-capital equity. In January 2020 there were more than 2,600 HousingHub homes in various stages of development through 30 projects across 19 communities.

Starting with Budget 2018, BC Housing has seen significant funding increases from government, most notably an increase in borrowing capacity of \$2 billion to a total of \$2.8 billion (effective April 1, 2021 until March 31, 2028), and related expected program expansion, to support this ambitious agenda.

Within this context, government wants to ensure that BC Housing has appropriate governance and organizational capacity to support its mandate and work. Direction was provided to report back to Treasury Board with a related financial systems review in fall, 2021.

2.0 Scope of Operational Review:

This review is intended to consider the current state and strategic context within which BC Housing operates, evaluate its governance, corporate strategy and organizational structure to ensure appropriate oversight of the Building BC, HousingHub and homelessness programs and services in particular, and undertake a gap analysis and form recommendations on opportunities to improve overall service delivery and reporting requirements.

2.1 Review the current state and strategic context of BC Housing, including

- Current government directions to BC Housing regarding service delivery and reporting requirements;
- Current public commitments regarding service delivery; and
- BC Housing current governance, decision making processes and organizational structure.

2.2 Evaluate against best practices:

2.2.1 Whether current governance supports appropriate oversight, accountability and due diligence in decision-making.

2.2.2 Organizational structure to deliver Building BC and HousingHub programs and homelessness programs and services.

- provides necessary oversight and clear accountabilities for program delivery;
- is appropriately structured including corporate legal structure to deliver on the current mandate;
- has the necessary organizational capacity, skills and expertise to effectively manage the HousingHub lending programs;
- appropriate governance for risk management processes and procedures;
- appropriate governance for project development and approval processes; and
- has the structure in place to support effective relationship with, and reporting to, government through ministry responsible on issues management, program delivery and communications.

2.3 Undertake a capability gap review and identify a prioritized list of recommended opportunities and proposed action plan to address opportunities.

3.0 Approach:

The scope of work is to be undertaken by the contractor in close collaboration with the Crown Agencies Secretariat (CAS). It is government's expectation that the contractor will engage CAS in all stages of the review process and embed CAS project leads into the review process as CAS sees fit.

In parallel to this operational review focused on BC Housing's governance and organizational capacity, CAS is engaging a contractor to complete a review of BC Housing's financial systems. To the extent possible, CAS will seek collaboration and alignment between the two review processes.

The approach for the review will be developed fully and cooperatively in discussion between CAS and the consultant as outlined in consultant Statement(s) of Work, but to include at minimum:

- Interviews with key individuals:
 - Ministry staff – e.g.: Associate Deputy Minister responsible for Housing, Executive Financial Officer (Ministry of Attorney General), Assistant Deputy Minister and Executive Director of the Housing Policy Branch
 - BC Housing CEO, CFO, Vice Presidents, and Associate Vice Presidents of all departments and key identified staff within BC Housing
 - Select partner agencies and BC Housing service providers
- Review of key government directions to BC Housing on project reporting requirements (excluding financial)
- Review of BC Housing internal project development and approval processes
- Provide input into and review outcomes of jurisdictional scan of approaches to social housing development conducted by CAS
- Compare against best practices in housing development, incorporating findings from jurisdictional scan

4.0 Deliverables:

The contractor, in collaboration with CAS, will present findings to government including an evaluation of the effectiveness of BC Housing's governance and organizational structure in providing effective oversight on Building BC, HousingHub and homelessness programs and services, as well as recommendations based on best practice.

The timeline for deliverables is as follows:

Stage 1

- Interim summary of findings and recommendations due no later than October 10, 2021
- Interim Report focused on HousingHub governance due no later than October 30, 2021

Stage 2

- Draft final report due no later than October 30, 2021
- Final report due no later than November 15, 2021

APPENDIX 4 – CONTRACTOR’S UNDERTAKING OF CONFIDENTIALITY

Contractor: Ernst & Young LLP

Statement of Work: 2021 – FIN (CAS Housing Reviews)

1. The Contractor undertakes on behalf of itself, and its employees and Subcontractors, to treat as confidential and not disclose, refer to, or permit to be disclosed, at any time, information they produce for or obtain from the Province or its agencies, boards, commissions, crowns, employer associations, employers, any BC public sector pension plan boards of trustees, pension plan partners, the Executive Council of British Columbia (“Cabinet”), a member of Cabinet, a Committee of Cabinet or an advisor to any such party (any or all of which is referred to as the “Organization”), whether verbally, electronically or in writing, in relation to or resulting this Statement of Work including but not limited to the following:
 - (a) the contents of materials, including presentations brought to meetings or circulated to or within the Organization;
 - (b) the conversations and discussions held within, or in the presence of members of, the Organization;
 - (c) any part of the agendas of the meetings of established or ad hoc committees of the Organization;
 - (d) the fact that they have attended or been scheduled to attend meetings of established or ad hoc committees of the Organization;
 - (e) the outcomes, decisions or actions of the Organization that the Contractor may become aware of by virtue of this Statement of Work; and
 - (f) any reports, recommendations or analysis prepared for, by or in connection with the Organization that the Contractor becomes aware of by virtue of this Statement of Work.
2. Section 1 of this Undertaking does not apply insofar as:
 - (a) the disclosure is expressly permitted in writing by the Province in conjunction with other Organization party(ies) as the Province deems necessary;
 - (b) the information to be disclosed is general public knowledge other than because of a breach of this Undertaking;
 - (c) the disclosure is to staff of the Province or is otherwise required to perform the Contractor’s obligations under the Agreement; or
 - (d) the disclosure is required to comply with applicable laws.
3. The Contractor undertakes on behalf of itself, its Key Personnel (which includes Subcontractors) that it and they will treat as confidential any legal advice received on behalf of the Province under this Agreement other than to communicate it to authorized officials of the Province, and must not do anything that could result in a waiver or breach of the solicitor-client privilege associated with that advice. If the Contractor incorporates any legal advice from the Province’s legal counsel into any Produced Material, the Contractor must add the following note to the applicable document:

“This document may contain information that is protected by solicitor client privilege. Prior to any disclosure of this document outside of government of British Columbia, including in response to a request under the Freedom of Information and Protection of Privacy Act, the Ministry in possession of this document must consult with the lawyer responsible for the matter to determine whether information contained in this document is subject to solicitor client privilege.”

4. For greater certainty, the Contractor acknowledges that the exceptions set out in subsections 5.3(b) and (c) of the Agreement and sections 2(b) and (c) of this Undertaking do not apply to section 3 of this Undertaking.
5. The Contractor undertakes on behalf of itself, its employees and Subcontractors not to use any of the information referenced in section 1 and 3 above for any other purpose other than those expressly provided for under this Statement of Work.
6. The Contractor undertakes on behalf of itself, and to cause its employee(s) and Subcontractor(s), upon request of the Province, to return to the Province Lead or designate all information received as a result of this Statement of Work, including all copies, derivatives, reports and analysis containing such information.
7. The Contractor undertakes, on behalf of itself, and to cause its employee(s) and Subcontractor(s) to immediately notify the Province Lead specified in this Statement of Work, if they receive a summons, subpoena, order or similar instrument or otherwise become subject to a legal obligation requiring disclosure of any information required to keep confidential under this Undertaking and/or the Agreement or if, through inadvertence or otherwise, any of its employee(s) or Subcontractor(s) become aware of a disclosure of information contrary to this Undertaking and/or the Agreement.

SIGNED on the 30th day of September 2021 by the Contractor's authorized signatory or signatories:

Signature(s)



Print Name(s)

Kirsten Tisdale

Print Title(s)

Partner – Advisor Ernst & Young LLP

APPENDIX 5 – SUBCONTRACTOR’S UNDERTAKING OF CONFIDENTIALITY

Subcontractor:

Contractor: Ernst & Young LLP

Contractor’s Statement of Work: 2021 – FIN (CAS Housing Review)

1. In consideration of the Subcontractor’s role in relation to assisting the Contractor with this Statement of Work, the Subcontractor undertakes on behalf of itself and its employee(s) to treat as confidential and not disclose, refer to or permit to be disclosed, at any time, information produced for, or obtained from, the Contractor, Her Majesty the Queen in the Right of the Province of British Columbia (the “Province”), or its agencies, boards, commissions, crowns, employer associations, employers, any BC public sector pension plan boards of trustees, pension plan partners, the Executive Council of British Columbia (“Cabinet”), a member of Cabinet, a Committee of Cabinet or an advisor to any such party (any or all of which is referred to as the “Organization”) (verbally, electronically or in writing) in relation to or resulting from this Statement of Work, including but not limited to the following:
 - (a) the contents of materials, including presentations brought to meetings or circulated to or within the any member of the Organization;
 - (b) the conversations and discussions held within, or in the presence of members of, the Organization;
 - (c) any part of the agendas of the meetings of established or ad hoc committees of the Organization;
 - (d) the fact that I and/or my employee(s) have attended or been scheduled to attend meetings of established or ad hoc committees of the Organization;
 - (e) the outcomes, decisions or actions of the that I and/or my employee(s) become aware of by virtue of this Statement of Work; and
 - (f) any reports, recommendations or analysis prepared for, by or in connection with the Organization that I and/or my employee(s) become aware of by virtue of this Statement of Work.
2. Section 1 of this Undertaking does not apply insofar as:
 - (a) the disclosure is expressly permitted in writing by the Province in conjunction with other Organization party(ies) as the Province deems necessary;
 - (b) the information to be disclosed is general public knowledge other than because of a breach of this Agreement;
 - (c) the disclosure is to staff of the Province or otherwise required to perform the Contractor’s obligations under this Agreement; or
 - (d) the disclosure is required to comply with applicable laws.
3. In relation to this Statement of Work, the Subcontractor may receive information from the Province or the Contractor that includes solicitor client privilege. The Subcontractor undertakes on behalf of itself and its employees to treat as confidential any legal advice received on behalf of the Province under this Agreement other than to communicate it to authorized officials of the Province and must not do anything that could result in a waiver or breach of the solicitor-client privilege associated with that advice. If the Subcontractor incorporates any legal advice from the Province’s

legal counsel into any materials related to this Statement of Work, the Subcontractor must add the following note to the applicable document:

"This document may contain information that is protected by solicitor client privilege. Prior to any disclosure of this document outside of government of British Columbia, including in response to a request under the Freedom of Information and Protection of Privacy Act, the Ministry in possession of this document must consult with the lawyer responsible for the matter to determine whether information contained in this document is subject to solicitor client privilege."

4. The Subcontractor undertakes on behalf of itself and its employees, not to use any of the information referenced in section 1 and 3 above for any other purpose other than those expressly provided for under this Statement of Work.
5. The Subcontractor undertakes on behalf of itself, and to cause its employee(s), upon request of the Province or the Contractor, to return to the Province Lead or designate all information received as a result of this Statement of Work, including all copies, derivatives, reports and analysis containing such information.
6. The Subcontractor undertakes on behalf of itself, and to cause its employee(s) to immediately notify the Province Lead, if they receive a summons, subpoena, order or similar instrument or otherwise become subject to a legal obligation requiring disclosure of any information required to keep confidential under this Undertaking and/or this Statement of Work or if, through inadvertence or otherwise, it or any of its employee(s) becomes aware of a disclosure of information contrary to this Undertaking and/or this Statement of Work.

SIGNED on the 30 day of Sept, 2021_ by the Subcontractor (or, if not an individual, on its behalf by its authorized signatory or signatories)

Signature(s)



Print Name(s)

Helen To

Print Title(s)

Subcontractor

APPENDIX 6 – CONTRACTOR’S CONFLICT OF INTEREST DISCLOSURE

Contractor: Ernst & Young LLP

Statement of Work: 2021 – FIN (CAS Housing Review)

Definition: “Conflict of Interest” means an actual, perceived or potential inconsistency between the Contractor’s obligation and duty to act for the benefit of the Province, and the Contractor’s, its employee(s)’ and/or its Subcontractor(s)’ duty to act for the benefit of another party or the Contractor’s, its employee(s)’ and/or its Subcontractor(s)’ interests. A Conflict of Interest may take a number of forms: it may be financial or non-financial; it may be direct or indirect; it may be professional, personal or family related.

Discussion: A Conflict of Interest may arise from existing, former or prospective:

- directorship, employment or contractual interest;
- interest in business enterprises or professional practices;
- share ownership;
- beneficial interest in trusts;
- professional or personal association with the Province;
- professional association or relationship with other organizations or individuals;
- personal association with other organizations or individuals;
- family relationship;
- any relationship that may cause a person to perceive that a person has a divided loyalty to the Province and another party with interests that are inconsistent or competing with the Province’s interests; or
- a set of circumstances in which a person has a private or personal interest that may appear to influence the objective exercise of the person’s duties to, or in respect of, the Province.

The Contractor has reviewed this Statement of Work and has read and understood the definition and discussion of the term Conflict of Interest as set out above.

The Contractor hereby declares on behalf of itself, its employee(s) and Subcontractor(s) (collectively “we” or “our”), that it has disclosed any Conflicts of Interest that currently exist in respect of this Statement of Work as below.

1. A direct or indirect conflict with my/our duties to the Province under this Statement of Work may arise because (please indicate if non-applicable):
 - a) I/We, or my/our Associates², hold the following offices (appointed or elected):
 - b) I/We, my/our Associates, or any trustee or any nominee on my/our behalf, own or possess,

² “Associate” of a person means any person closely connected by blood or otherwise including, but not limited to, a spouse (including common-law spouse), parent, grandparent, brother, sister, child or grandchild.

directly or indirectly, the following interests (i.e., shares, businesses, trusts or properties):

- c) I/We, or my/our Associates, have the following interests in existing or proposed transactions or agreements with, or involving, the Province.
 - d) I/We, or my/our Associates, have existing professional associations or relationships with other organizations or individuals:
 - e) I/We, or my/our Associates, have personal associations or affiliations with the following other organizations or individuals:
 - f) I/We, or my/our Associates, have family relationships with people who may have a Conflict of Interest arising from directorships of, employment by, business, professional or personal relationships or affiliations with, the Province or other organizations that are adverse in interest to the Province, or legal or beneficial ownership of trusts or other property, namely:
- 2. The nature and extent of the conflicting office duty or interest referred to in section 1 of this declaration (please indicate if non-applicable):
 - 3. A Conflict of Interest with my/our duties to the Province under this Statement of Work may arise because I/We receive financial remuneration (either for services performed by me/us, as an owner or part owner, trustee, or employee or otherwise) from the following sources (please indicate if non-applicable):
 - 4. The following is a list of each Subsidiary³ or Affiliate⁴ of a company listed in section 1 of this declaration.

³ For the purposes of this declaration, a corporation is a subsidiary of another corporation where:

- a. it is controlled by:
 - (i) that other corporation;
 - (ii) that other corporation and one or more other corporations, each of which is controlled by that other corporation; or
 - (iii) two or more other corporations, each of which is controlled by that other corporation; or
- b. it is a subsidiary or a subsidiary of that other corporation.

⁴ For the purposes of this declaration, one corporation is affiliated with another corporation where one of them is the subsidiary of the other, or both are subsidiaries of the same corporation, or each of them is controlled by the same person.

Company Listed in Section 1	Name of Subsidiary or Affiliate	Type of Business Ordinarily Carried on by Subsidiary or Affiliate

5. Other than disclosed above, I/we have the following relationships or interests that could compromise, or be perceived to compromise, my employee(s)/our ability to exercise judgment with a view to the best interests of the Province under this Statement of Work:

SIGNED on the 30th day of September 2021 by the Contractor's authorized signatory or signatories:


 Signature(s)

Kirsten Tisdale
 Print Name(s)

Partner – Advisor – Ernst & Young LLP
 Print Title(s)

APPENDIX 7 – SUBCONTRACTOR’S CONFLICT OF INTEREST DISCLOSURE

Subcontractor:

Contractor: Ernst & Young LLP

Contractor’s Statement of Work: 2021 – FIN (CAS – Housing Reviews)

Definition: “Conflict of Interest” means an actual, perceived or potential inconsistency between the Contractor’s obligation and duty to act for the benefit of Her Majesty the Queen in the Right of the Province of British Columbia (the “Province”), and the Contractor’s, its employees’ and/or its Subcontractor’s duty to act for the benefit of another party or the Contractor’s, its employees’ and/or its Subcontractor’s interests. A Conflict of Interest may take a number of forms: it may be financial or non-financial; it may be direct or indirect; it may be professional, personal or family related.

Discussion: A Conflict of Interest may arise from existing, former or prospective:

- directorship, employment or contractual interest;
- interest in business enterprises or professional practices;
- share ownership;
- beneficial interest in trusts;
- professional or personal association with the Province;
- professional association or relationship with other organizations or individuals;
- personal association with other organizations or individuals;
- family relationship;
- any relationship that may cause a person to perceive that a person has a divided loyalty to the Province and another party with interests that are inconsistent or competing with the Province’s interests; or
- a set of circumstances in which a person has a private or personal interest that may appear to influence the objective exercise of the person’s duties to, or in respect of, the Province.

The Subcontractor has reviewed this Statement of Work and has read and understood the definition and discussion of the term Conflict of Interest as set out above.

The Subcontractor hereby declares on behalf of itself and its employee(s) (collectively “we” or “our”), that it has disclosed any Conflicts of Interest that currently exist in respect of this Statement of Work in the space afforded below.

1. A direct or indirect conflict with the “Contractor’s duties to the Province under this Statement of Work may arise because (please indicate if non-applicable):
 - a) I/We, or my/our Associates¹, hold the following offices (appointed or elected):

¹ “Associate” of a person means any person closely connected by blood or otherwise including, but not limited to, a spouse (including common-law spouse), parent, grandparent, brother, sister, child or grandchild.

- b) I/We, my/our Associates, or any trustee or any nominee on my/our behalf, own or possess, directly or indirectly, the following interests (i.e., shares, businesses, trusts or properties):
 - c) I/We, or my/our Associates, have the following interests in existing or proposed transactions or agreements with, or involving, the Province.
 - d) I/We, or my/our Associates, have existing professional associations or relationships with other organizations or individuals:
 - e) I/We, or my/our Associates, have personal associations or affiliations with the following other organizations or individuals:
 - f) I/We, or my/our Associates, have family relationships with people who may have a Conflict of Interest arising from directorships of, employment by, business, professional or personal relationships or affiliations with, the Province or other organizations that are adverse in interest to the Province, or legal or beneficial ownership of trusts or other property, namely:
- 2. The nature and extent of the conflicting office duty or interest referred to in section 1 of this declaration (please indicate if non-applicable):
 - 3. A Conflict of Interest with the Contractor's duties to the Province under this Statement of Work may arise because I/We receive financial remuneration (either for services performed by me/us, as an owner or part owner, trustee, or employee or otherwise) from the following sources (please indicate if non-applicable):

4. The following is a list of each Subsidiary² or Affiliate³ of a company listed in section 1 of this declaration.

Company Listed in Section 1	Name of Subsidiary or Affiliate	Type of Business Ordinarily Carried on by Subsidiary or Affiliate

5. Other than disclosed above, I/we have the following relationships or interests that could compromise, or be perceived to compromise, my employee(s)/our ability to exercise judgment with a view to the best interests of the Province under this Statement of Work.
-

SIGNED on the 30 day of Sept, 2021 by the Subcontractor (or, if not an individual, on its behalf by its authorized signatory or signatories)



Signature(s)

Helen To

Print Name(s)

Subcontractor

Print Title(s)

² For the purposes of this declaration, a corporation is a subsidiary of another corporation where:

- a. it is controlled by:
 - (i) that other corporation;
 - (ii) that other corporation and one or more other corporations, each of which is controlled by that other corporation; or
 - (iii) two or more other corporations, each of which is controlled by that other corporation; or
- b. it is a subsidiary or a subsidiary of that other corporation.

³ For the purposes of this declaration, one corporation is affiliated with another corporation where one of them is the subsidiary of the other, or both are subsidiaries of the same corporation, or each of them is controlled by the same person.

STATEMENT OF WORK - AMENDMENT #1
STRATEGIC ADVISOR SERVICES AGREEMENT

Contractor	Ernst & Young LLP
Supplier#	245048 - 005
Contract ID#	C21CFFS42050
Master RFP Reference#	RFP#SA-MF5
Statement of Work Ref#	2021 – FIN (CAS - Housing Review) Amendment #1

WHEREAS:

- A. The parties entered into a Strategic Advisor Services Agreement dated April 25, 2021 (the "Umbrella Agreement"), that contemplates Her Majesty the Queen in the Right of the Province of British Columbia (the "Province") retaining **Ernst & Young LLP** (the "Contractor") to cause **Kirsten Tisdale** to provide specified services in accordance with certain terms and conditions, set out in a Statement of Work, once it has been agreed upon and executed by both parties;
- B. The parties entered into Statement of Work #2021 – FIN (CAS – Housing Review) on October 1, 2021, that contemplates the Province retaining the Contractor to provide specified Services in accordance with certain terms and conditions, set out in that Statement of Work.
- C. The parties wish to amend Statement of Work #2021 – FIN (CAS – Housing Review) through this **Amendment #1** as follows:
- D. Section 17, Table 2 - "Personnel and Hourly Rate" shall include the following addition:

Table 2

Contractor's Key Personnel	Contractor's Key Personnel Role (Effective Date)	Hourly Rate (\$CDN)	Travel Group Rate
Steve Whitla	Partner – December 6, 2021	\$400.00	Group 2
Cindy Rzepecki	Senior Manager – December 6, 2021	\$340.00	Group 2
Sahana Mohanadas	Manager – December 13, 2021	\$225.00	Group 2

The Contractor confirms that the provisions and disclosures of the "Undertaking of Confidentiality" (attached as Appendix 4 to the Statement of Work) and the "Conflict of Interest Disclosure" (attached as Appendix 6 to the Statement of Work), collectively and individually apply to the Contractor's additional employees, Steve Whitla, Cindy Rzepecki & Sahara Mohanadas identified in Table 2 during the term of this Statement of Work 2021 – FIN (CAS – Housing Review), Amendment #1.

All other terms of **Statement of Work #2021 – FIN (CAS – Housing Review)** remain in effect.

The Province Lead for this Statement of Work is below.

Province Lead:

Name:	Cheryl May	Title:	Associate Deputy Minister, Crown Agencies Secretariat Ministry of Finance
E-mail:	Cheryl.May@gov.bc.ca	Tel:	(250) 812 - 3345

In addition to the Province Lead, the Ministry of Finance's representative for all matters regarding the Umbrella Agreement is below.



Ministry of Finance Representative:

Master RFP Ref:	RFP #SA – MF5		
Name:	Doug Foster	Title:	ADM, Deputy Minister's Office, Ministry of Finance
E-mail:	Doug.Foster@gov.bc.ca	Tel:	(250) 387-9022

The Umbrella Agreement, as amended by this Statement of Work 2021 – FIN (CAS Housing Review), Amendment #1 is ratified and confirmed.

Execution and Delivery of Statement of Work:

This Statement of Work Amendment #1 may be entered into by a separate copy of this Statement of Work being executed by, or on behalf of, each party and that executed copy being delivered to the other party by a method provided for in section 13.1 of the Umbrella Agreement or any other method agreed to by the parties.

SIGNED with an effective date of 6 th day of December 2021 by the Contractor (or, if not an individual, on its behalf its authorized signatory or signatories):	SIGNED with an effective date of 6 th day of December 2021 on behalf of the Province by its duly authorized representative: 
Signature(s) <u>Kirsten Tisdale</u>  Print Name Advisor/Partner, Ernst & Young LLP	Signature <u>Cheryl May</u> Print Name Associate Deputy Minister, Crown Agencies Secretariat Ministry of Finance
Print Title(s)	Print Title

APPENDIX 4 – CONTRACTOR’S UNDERTAKING OF CONFIDENTIALITY

Contractor: Ernst & Young LLP

Statement of Work: 2021 – FIN (CAS Housing Reviews)

1. The Contractor undertakes on behalf of itself, and its employees and Subcontractors, to treat as confidential and not disclose, refer to, or permit to be disclosed, at any time, information they produce for or obtain from the Province or its agencies, boards, commissions, crowns, employer associations, employers, any BC public sector pension plan boards of trustees, pension plan partners, the Executive Council of British Columbia (“Cabinet”), a member of Cabinet, a Committee of Cabinet or an advisor to any such party (any or all of which is referred to as the “Organization”), whether verbally, electronically or in writing, in relation to or resulting this Statement of Work including but not limited to the following:
 - (a) the contents of materials, including presentations brought to meetings or circulated to or within the Organization;
 - (b) the conversations and discussions held within, or in the presence of members of, the Organization;
 - (c) any part of the agendas of the meetings of established or ad hoc committees of the Organization;
 - (d) the fact that they have attended or been scheduled to attend meetings of established or ad hoc committees of the Organization;
 - (e) the outcomes, decisions or actions of the Organization that the Contractor may become aware of by virtue of this Statement of Work; and
 - (f) any reports, recommendations or analysis prepared for, by or in connection with the Organization that the Contractor becomes aware of by virtue of this Statement of Work.
2. Section 1 of this Undertaking does not apply insofar as:
 - (a) the disclosure is expressly permitted in writing by the Province in conjunction with other Organization party(ies) as the Province deems necessary;
 - (b) the information to be disclosed is general public knowledge other than because of a breach of this Undertaking;
 - (c) the disclosure is to staff of the Province or is otherwise required to perform the Contractor’s obligations under the Agreement; or
 - (d) the disclosure is required to comply with applicable laws.
3. The Contractor undertakes on behalf of itself, its Key Personnel (which includes Subcontractors) that it and they will treat as confidential any legal advice received on behalf of the Province under this Agreement other than to communicate it to authorized officials of the Province, and must not do anything that could result in a waiver or breach of the solicitor-client privilege associated with that advice. If the Contractor incorporates any legal advice from the Province’s legal counsel into any Produced Material, the Contractor must add the following note to the applicable document:

“This document may contain information that is protected by solicitor client privilege. Prior to any disclosure of this document outside of government of British Columbia, including in response to a request under the Freedom of Information and Protection of Privacy Act, the Ministry in possession of this document must consult with the lawyer responsible for the matter to determine whether information contained in this document is subject to solicitor client privilege.”

4. For greater certainty, the Contractor acknowledges that the exceptions set out in subsections 5.3(b) and (c) of the Agreement and sections 2(b) and (c) of this Undertaking do not apply to section 3 of this Undertaking.
5. The Contractor undertakes on behalf of itself, its employees and Subcontractors not to use any of the information referenced in section 1 and 3 above for any other purpose other than those expressly provided for under this Statement of Work.
6. The Contractor undertakes on behalf of itself, and to cause its employee(s) and Subcontractor(s), upon request of the Province, to return to the Province Lead or designate all information received as a result of this Statement of Work, including all copies, derivatives, reports and analysis containing such information.
7. The Contractor undertakes, on behalf of itself, and to cause its employee(s) and Subcontractor(s) to immediately notify the Province Lead specified in this Statement of Work, if they receive a summons, subpoena, order or similar instrument or otherwise become subject to a legal obligation requiring disclosure of any information required to keep confidential under this Undertaking and/or the Agreement or if, through inadvertence or otherwise, any of its employee(s) or Subcontractor(s) become aware of a disclosure of information contrary to this Undertaking and/or the Agreement.

SIGNED on the 30th day of September 2021 by the Contractor's authorized signatory or signatories:

Signature(s)



Print Name(s)

Kirsten Tisdale

Print Title(s)

Partner – Advisor Ernst & Young LLP

APPENDIX 6 – CONTRACTOR’S CONFLICT OF INTEREST DISCLOSURE

Contractor: Ernst & Young LLP

Statement of Work: 2021 – FIN (CAS Housing Review)

Definition: “Conflict of Interest” means an actual, perceived or potential inconsistency between the Contractor’s obligation and duty to act for the benefit of the Province, and the Contractor’s, its employee(s)’ and/or its Subcontractor(s)’ duty to act for the benefit of another party or the Contractor’s, its employee(s)’ and/or its Subcontractor(s)’ interests. A Conflict of Interest may take a number of forms: it may be financial or non-financial; it may be direct or indirect; it may be professional, personal or family related.

Discussion: A Conflict of Interest may arise from existing, former or prospective:

- directorship, employment or contractual interest;
- interest in business enterprises or professional practices;
- share ownership;
- beneficial interest in trusts;
- professional or personal association with the Province;
- professional association or relationship with other organizations or individuals;
- personal association with other organizations or individuals;
- family relationship;
- any relationship that may cause a person to perceive that a person has a divided loyalty to the Province and another party with interests that are inconsistent or competing with the Province’s interests; or
- a set of circumstances in which a person has a private or personal interest that may appear to influence the objective exercise of the person’s duties to, or in respect of, the Province.

The Contractor has reviewed this Statement of Work and has read and understood the definition and discussion of the term Conflict of Interest as set out above.

The Contractor hereby declares on behalf of itself, its employee(s) and Subcontractor(s) (collectively “we” or “our”), that it has disclosed any Conflicts of Interest that currently exist in respect of this Statement of Work as below.

1. A direct or indirect conflict with my/our duties to the Province under this Statement of Work may arise because (please indicate if non-applicable):
 - a) I/We, or my/our Associates², hold the following offices (appointed or elected):
 - b) I/We, my/our Associates, or any trustee or any nominee on my/our behalf, own or possess,

² “Associate” of a person means any person closely connected by blood or otherwise including, but not limited to, a spouse (including common-law spouse), parent, grandparent, brother, sister, child or grandchild.

directly or indirectly, the following interests (i.e., shares, businesses, trusts or properties):

- c) I/We, or my/our Associates, have the following interests in existing or proposed transactions or agreements with, or involving, the Province.
 - d) I/We, or my/our Associates, have existing professional associations or relationships with other organizations or individuals:
 - e) I/We, or my/our Associates, have personal associations or affiliations with the following other organizations or individuals:
 - f) I/We, or my/our Associates, have family relationships with people who may have a Conflict of Interest arising from directorships of, employment by, business, professional or personal relationships or affiliations with, the Province or other organizations that are adverse in interest to the Province, or legal or beneficial ownership of trusts or other property, namely:
- 2. The nature and extent of the conflicting office duty or interest referred to in section 1 of this declaration (please indicate if non-applicable):
 - 3. A Conflict of Interest with my/our duties to the Province under this Statement of Work may arise because I/We receive financial remuneration (either for services performed by me/us, as an owner or part owner, trustee, or employee or otherwise) from the following sources (please indicate if non-applicable):
 - 4. The following is a list of each Subsidiary³ or Affiliate⁴ of a company listed in section 1 of this declaration.

³ For the purposes of this declaration, a corporation is a subsidiary of another corporation where:

- a. it is controlled by:
 - (i) that other corporation;
 - (ii) that other corporation and one or more other corporations, each of which is controlled by that other corporation; or
 - (iii) two or more other corporations, each of which is controlled by that other corporation; or
- b. it is a subsidiary or a subsidiary of that other corporation.

⁴ For the purposes of this declaration, one corporation is affiliated with another corporation where one of them is the subsidiary of the other, or both are subsidiaries of the same corporation, or each of them is controlled by the same person.

Company Listed in Section 1	Name of Subsidiary or Affiliate	Type of Business Ordinarily Carried on by Subsidiary or Affiliate

5. Other than disclosed above, I/we have the following relationships or interests that could compromise, or be perceived to compromise, my employee(s)/our ability to exercise judgment with a view to the best interests of the Province under this Statement of Work:

SIGNED on the 30th day of September 2021 by the Contractor's authorized signatory or signatories:



 Signature(s)

Kirsten Tisdale

 Print Name(s)

Partner – Advisor – Ernst & Young LLP

 Print Title(s)

APPENDIX 6 – CONTRACTOR’S CONFLICT OF INTEREST DISCLOSURE

Contractor: Ernst & Young LLP

Statement of Work: 2021 – FIN (CAS Housing Review)

Definition: “Conflict of Interest” means an actual, perceived or potential inconsistency between the Contractor’s obligation and duty to act for the benefit of the Province, and the Contractor’s, its employee(s)’ and/or its Subcontractor(s)’ duty to act for the benefit of another party or the Contractor’s, its employee(s)’ and/or its Subcontractor(s)’ interests. A Conflict of Interest may take a number of forms: it may be financial or non-financial; it may be direct or indirect; it may be professional, personal or family related.

Discussion: A Conflict of Interest may arise from existing, former or prospective:

- directorship, employment or contractual interest;
- interest in business enterprises or professional practices;
- share ownership;
- beneficial interest in trusts;
- professional or personal association with the Province;
- professional association or relationship with other organizations or individuals;
- personal association with other organizations or individuals;
- family relationship;
- any relationship that may cause a person to perceive that a person has a divided loyalty to the Province and another party with interests that are inconsistent or competing with the Province’s interests; or
- a set of circumstances in which a person has a private or personal interest that may appear to influence the objective exercise of the person’s duties to, or in respect of, the Province.

The Contractor has reviewed this Statement of Work and has read and understood the definition and discussion of the term Conflict of Interest as set out above.

The Contractor hereby declares on behalf of itself, its employee(s) and Subcontractor(s) (collectively “we” or “our”), that it has disclosed any Conflicts of Interest that currently exist in respect of this Statement of Work as below.

1. A direct or indirect conflict with my/our duties to the Province under this Statement of Work may arise because (please indicate if non-applicable):
 - a) I/We, or my/our Associates², hold the following offices (appointed or elected):

Not Applicable
 - b) I/We, my/our Associates, or any trustee or any nominee on my/our behalf, own or possess,

² “Associate” of a person means any person closely connected by blood or otherwise including, but not limited to, a spouse (including common-law spouse), parent, grandparent, brother, sister, child or grandchild.

directly or indirectly, the following interests (i.e., shares, businesses, trusts or properties):

Not Applicable

- c) I/We, or my/our Associates, have the following interests in existing or proposed transactions or agreements with, or involving, the Province.

Not Applicable

- d) I/We, or my/our Associates, have existing professional associations or relationships with other organizations or individuals:

Not Applicable

- e) I/We, or my/our Associates, have personal associations or affiliations with the following other organizations or individuals:

Not Applicable

- f) I/We, or my/our Associates, have family relationships with people who may have a Conflict of Interest arising from directorships of, employment by, business, professional or personal relationships or affiliations with, the Province or other organizations that are adverse in interest to the Province, or legal or beneficial ownership of trusts or other property, namely:

Not Applicable

2. The nature and extent of the conflicting office duty or interest referred to in section 1 of this declaration (please indicate if non-applicable):

Not Applicable

3. A Conflict of Interest with my/our duties to the Province under this Statement of Work may arise because I/We receive financial remuneration (either for services performed by me/us, as an owner or part owner, trustee, or employee or otherwise) from the following sources (please indicate if non-applicable):

Not Applicable

4. The following is a list of each Subsidiary³ or Affiliate⁴ of a company listed in section 1 of this declaration.

Not Applicable.

³ For the purposes of this declaration, a corporation is a subsidiary of another corporation where:

- a. it is controlled by:
 - (i) that other corporation;
 - (ii) that other corporation and one or more other corporations, each of which is controlled by that other corporation; or
 - (iii) two or more other corporations, each of which is controlled by that other corporation; or
- b. it is a subsidiary or a subsidiary of that other corporation.

⁴ For the purposes of this declaration, one corporation is affiliated with another corporation where one of them is the subsidiary of the other, or both are subsidiaries of the same corporation, or each of them is controlled by the same person.

Company Listed in Section 1	Name of Subsidiary or Affiliate	Type of Business Ordinarily Carried on by Subsidiary or Affiliate
Not Applicable		

5. Other than disclosed above, I/we have the following relationships or interests that could compromise, or be perceived to compromise, my employee(s)/our ability to exercise judgment with a view to the best interests of the Province under this Statement of Work:

s.21



SIGNED on the 30th day of September 2021 by the Contractor's authorized signatory or signatories:

Kirsten Tisdale
Signature(s)

Kirsten Tisdale
Print Name(s)

Partner – Advisor – Ernst & Young LLP
Print Title(s)