



REVIEWING & RELAYING BEST PRACTICES FOR THE BOARDS OF B.C.'S PUBLIC SECTOR ORGANIZATIONS

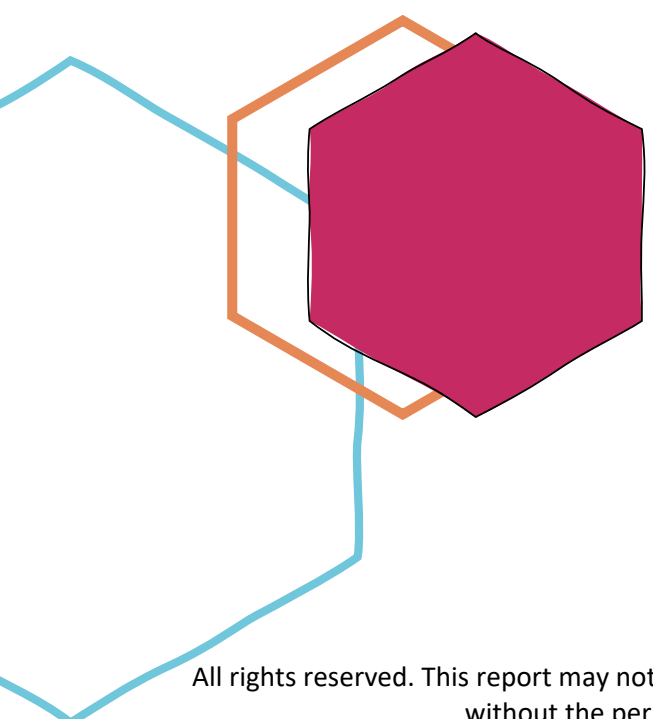
by

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The governance document is not the Holy Grail of empowered wisdom, which, once approved, is stubbornly set in stone, never to be questioned as to its relevance and currency around the board table. On the contrary, it is a living and dynamic document that requires continual stroking and nursing.

–Stein, 2016, p. 102

Acknowledgements

I write this section with immense gratitude while “This One’s for You” by Luke Combs plays.

To my professors, colleagues, but really friends in the Public Administration program: thank you. I’m entirely biased but confident the cohort that started in September 2018 was the greatest there could be. I have fond memories of us hanging out on the Quad’s grass before classes and that weekend in July when we camped on Salt Spring Island. I am indebted to and extremely grateful for Dr. Evert Lindquist’s guidance on this project (e.g. reminding me that just because I went through something, the reader doesn’t have to as well). Thank you to Dr. Kim Speers who graciously agreed to be my second reader in the eleventh hour (and who I still need to gab about student politics with), and to Dr. Thea Vakil for being a source of inspiration in many ways including for this project.



To the folks at CABRO, beginning with Charley Beresford and Nancy Singh for this opportunity to explore the world of board governance best practices together, in the hopes of making B.C.’s public sector organizations the best they can be for British Columbians. To Gilbert Neves for being the resident expert on governance, which meant having the institutional knowledge I needed to make things click. To Shannon Haszard for being my mentor throughout. And, to Rachael Mollison-Read for all the things.

To my parents, Louis Sirois and Chandra Martens, and my siblings, Julia and Jake, for providing me with the support I needed, encouraging me to do my best, and understanding I couldn’t visit home as much as I would have liked. To my partner, Braedan Bespalko, for always being a sight for sore eyes after a long day of working on this project and for doing my dishes when I wouldn’t bring myself to do them. To my dear friend, Ryley Erickson, for peeling me away from this project for breaks when I desperately needed them. And though he may not remember, I owe John Rix a big thank you for encouraging me to pursue a masters while I still had the energy and before life got in the way. It’s obvious now that there was no better time than when the world was in lockdown to do my capstone project.

And to me, because I did it!

Sincerely,

Annie Sirois

Executive Summary

Since and because of major corporate governance (CG) scandals in the early 2000s (e.g., WorldCom, Enron), good governance is widely accepted as a key driver for organizations' success. The boards of organizations, in any sector but particularly the public, are expected to embody the principles of and be leaders in good governance. To support boards in this, organizations publish governance guidance and resources. This project's client, the Crown Agencies and Board Resourcing Office (CABRO), is a central agency in the B.C. Ministry of Finance which, among its many responsibilities, supports the boards of B.C.'s public sector organizations (PSOs) in achieving effective, citizen-centred governance. A support which CABRO has responsibility for, but did not develop, is the *Best Practice Guidelines: BC Governance and Disclosure Guidelines for Governing Boards of Public Sector Organizations* ("the guidelines").

Published in 2005, the guidelines have never been formally reviewed or updated and CABRO has concerns about its effectiveness. The guidelines were meant to communicate best governance and disclosure practices for the boards of B.C.'s PSOs; but, if the document is outdated, it may be issuing inaccurate or incomplete information. This report explains how the project's initial focus was to review the guidelines but, after analyzing the research methods' principal findings, transformed its focus towards: researching the best governance practices for boards to identify those which work or could work in the B.C. context (including alignment with the government's priorities); and, using these findings to inform recommendations for CABRO about what the contemporary and upcoming best practice (BP) standards are and how these could be relayed to the boards of B.C.'s PSOs.

Methodology & methods

To research, identify, and make recommendations to CABRO, the researcher undertook a mixed-methods approach involving: a literature review on board governance BPs and emerging trends; a cross-jurisdictional scan of four governance guides and one CG code; and, structured qualitative interviews with three corporate secretaries, each from a B.C. PSO, and four public servants from three provincial jurisdictions who work with or oversee their jurisdiction's PSO governance framework. A gender-based analysis plus lens was applied to gathering and analyzing information. A mixed-methods approach was adopted to gather different lines of evidence and identify the BPs for the boards of B.C.'s PSOs.

Principal findings: Discussion & analysis

The literature review revealed that: there are inconclusive differences between CG and public sector governance; a fixation on BPs for boards but less on how they are developed and decided on; BPs should have potential for reflecting the special circumstances of jurisdictions and PSOs; suggested BPs for boards generally reflect their responsibility to oversee various areas, and those of emerging importance for boards include board quality, risk management and emergency preparedness, information technology, corporate social responsibility and activism, non-financial corporate reporting, public interest disclosures, and remuneration/compensation; and, there are many BP-related resources available to boards which can be helpful but may also be hindering the resources' collective utility.

The cross-jurisdictional scan found that the structures, styles, and comprehensiveness of governance guidance varies with the body issuing it; but, the majority of those reviewed addressed ten themes of good governance practices. Seven were prevalent: delegating roles and responsibilities; compliance, assurance, reporting, and disclosures; integrity; risk management; competencies, capacity building, and succession planning; performance; and, stakeholder engagement and information sharing. Three were less prevalent but still common themes: sustainability and stewardship; continuous improvement; and,

remuneration. The New Zealand Financial Markets Authority's (2018) governance guide and the Institute of Directors in South Africa's (2016) CG report were standout documents.

The interview findings confirmed the importance of providing boards with resources like the B.C. guidelines; however, the responses from the corporate secretaries confirmed that the B.C. guidelines are outdated. Governance guidance should be regularly re-assessed against emerging trends and contemporary standards and, whenever necessary, updated. If the guidelines are updated, the findings suggest that included practices should be tailorable and conveyed as such. This could be by providing examples of how BPs apply in different situations or a variety of BPs to choose from. Moreover, the consensus was that documents like the B.C. guidelines should be geared towards and useful for those who use them (e.g. governance professionals) but take into account that they are public documents accessed by media, Public Accounts Committees, and the public to ascertain what is expected of PSOs.

Three cross-cutting themes emerged from the findings: boards are expected to be proficient in a substantial variety of complex areas; what is "best" for each board is subjective and can vary somewhat; and, boards have an abundance of resources at their disposal. These themes were then applied to the project's refined research questions (i.e., What are the best governance practices for the boards of B.C.'s PSOs? How should these best governance practices be relayed? How do we know a practice is the best and for whom? What is being done elsewhere?) and to the options that were tabled and assessed.

Options, recommendation, & implementation strategy

Three workable options are presented to CABRO to revitalize its BP guidance for the boards of B.C.'s PSOs. The options, which focus on how and which kind of BPs should be relayed, are to:

1. Release a new edition of the guidelines that covers traditional and contemporary best practices;
2. Add samples of contemporary best practices to CABRO's existing resources; or,
3. Release a new guide focused exclusively on contemporary best practices and emergent areas.

The options are compared using criteria informed by the analysis of the research findings as well as standard items. These are political acceptability; implementation feasibility; the sustainability of the options' outcomes if CABRO were not to conduct regular reviews and updates (despite the research's recommendation to do so); feasibility of updating the best practices; accessibility for governance and non-governance professionals; useability for governance professionals; and—because all the options are feasible within existing funding structures—full-time equivalent positions needed for implementation.

Option 3 is recommended. It addresses a critical gap in CABRO's existing resources suite and suits CABRO's needs, capabilities, and responsibilities (e.g. facilitating strategic alignment with the B.C. Government's priorities). Option 3 can be completed in five phases over 16 months from June 2021 to October 2022. It requires CABRO staff to collaborate with other units in the B.C. Government to ascertain BPs in contemporary areas (e.g. enterprise risk management), but staff can pull from the many sample BPs embedded in this report. Option 3 requires CABRO to consult the Crown corporations via the board chairs and corporate secretaries, which addresses notable feedback from the interviews.

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List of Abbreviations & Initialisms

Abbreviation/initialism	Explanation
B.C.	British Columbia
BP/BPs	Best practice/best practices
BRDO	Board Resourcing and Development Office
CABRO	Crown Agencies and Board Resourcing Office
CARO	Crown Agencies Resource Office
CEO	Chief Executive Officer
CG	Corporate governance
CSR	Corporate social responsibility
D&I	Diversity and inclusion
ERM	Enterprise risk management
ESG	Environmental, social, governance
GBA+	Gender-based analysis plus
IM	Information management
IoD	Institute of Directors
IT/ITG	Information technology/information technology governance
NZ	New Zealand
OECD	Organisation for Economic Co-operation and Development
PSEC	B.C.'s Public Sector Employers' Council
PSG	Public sector governance
PSO	Public sector organization
R/C	Remuneration/compensation
RM	Risk management
SOE	State-owned enterprise
UN's SDGs	United Nations' Sustainable Development Goals
UVic	University of Victoria
WEF	World Economic Forum

Section 1: Introduction

The Chartered Institute of Public Finance and Accountancy & International Federation of Accountants define governance as the “political, economic, social, environmental, administrative, legal, and other arrangements” established “to ensure that...intended outcomes...are defined and achieved” (2014, p. 37). Since and because of various CG scandals in the early 2000s, good governance is widely accepted as a key driver for any organization’s success. The boards of organizations are expected to embody the principles of and be the drivers of good governance. To support boards in this, organizations (the ones which boards govern as well as others) publish governance guidance and resources. This project’s client, the Crown Agencies and Board Resourcing Office (CABRO), is one such organization.

CABRO, which oversees appointments to public sector boards, has a suite of resources for appointees. The office has produced its own and others it assumed responsibility for when its predecessors, the Board Resourcing and Development Office (BRDO) and the Crown Agencies Resource Office (CARO), merged. A notable legacy resource, and the one which prompted this project, is the *Best Practice Guidelines: BC Governance and Disclosure Guidelines for Governing Boards of Public Sector Organizations* (hereinafter “the guidelines”), published by BRDO in 2005. Given that the document has never been formally reviewed or updated, CABRO has concerns about its effectiveness. The document is meant to communicate best governance and disclosure practices for the boards of B.C.’s PSOs; but, if it is outdated, it may be issuing inaccurate or incomplete direction. The implication is that boards may not have the guidance they need to lead good governance in the 2020s.

To verify concerns, CABRO tasked the researcher with reviewing the guidelines. That is, to “examine or assess (something) formally with the possibility or intention of instituting change if necessary” (Oxford Languages, n.d.). The initial objective was to research and provide CABRO with recommendations on what the best governance and accountability practices are for B.C.’s PSOs that: emphasize public sector governance (PSG) rather than CG; and, align with the government’s strategic direction on social, economic, and environmental factors. The primary research question was: What are the best governance and accountability practices for B.C.’s PSOs? The secondary questions were: What is the background and history of the guidelines? How do we know a governance or accountability practice is the best? And, how should the best governance and accountability practices for B.C.’s PSOs be relayed? To answer these, the researcher used a mixed-methods approach involving a literature review, cross-jurisdictional scan, and interviews; although, the objective and research questions were eventually amended based on the research findings (discussed briefly in [Section 2](#) but fully explained in [Section 7](#)).

This report is organized into eight sections. Following this section, [Section 2](#) provides background and context about the client, the guidelines, the policy network, and the state of the literature, and introduces the project’s analytical framework. [Section 3](#) outlines the project’s methodology, limitations and delimitations, and parameters for how the research findings will be analyzed. [Section 4](#) presents the findings from a literature review on best practices (BPs) for boards and emerging governance trends. [Section 5](#) presents the findings from a cross-jurisdictional scan that reviewed governance guides and a CG code. [Section 6](#) shares the findings from interviews with corporate secretaries, each employed by a B.C. PSO, and public servants external to B.C. who either work with or are responsible for overseeing their jurisdiction’s PSO governance framework. [Section 7](#) discusses and analyzes the research findings. [Section 8](#) presents three options for CABRO to revitalize its BP guidance for the boards of B.C.’s PSOs, along with one recommendation and implementation strategy. [Section 9](#), the report’s conclusion, recounts the project’s objective, the principal findings, and what was recommended to CABRO. It also highlights research limitations and areas for further research.

Section 2: Background & Context

This section familiarizes readers with the project client, the researcher's relationship with them, and what they initially sought and continue to seek from this project. The section explains the background of the guidelines and how the document fits in today's context; the state of the literature on board governance; and, the B.C. PSO policy network. Such information is necessary for understanding the research findings and why a mixed-methods approach was the most suitable for this project. The subsequent sub-sections contribute to the project's guiding analytical framework which is discussed in the conclusion.

2.1. About the project client & what they are seeking

CABRO is a central agency based in the B.C. Ministry of Finance. CABRO's main functions are to: coordinate B.C.'s performance planning and reporting cycle (i.e., Crown corporation mandate letters, their and ministries' annual service plans and service plan reports); oversee appointments to the boards of B.C.'s public sector organizations (PSOs); and, provide supports to PSOs so they can achieve effective, citizen-centred governance. Underlying these functions is CABRO's responsibility to "facilitate strategic alignment with [the B.C.] government's priorities" (Government of B.C., n.d.a, para. 4). For most of this project, the researcher was employed by CABRO. This is important since this section contains undocumented and institutional, but not confidential, knowledge acquired while working for the client.

Initially, the client asked the researcher to review the guidelines; although, what the client wanted was for the researcher to identify BPs for the boards of B.C.'s PSOs and make recommendations about these. The researcher undertook a literature review, cross-jurisdictional scan, and interviews to do this. After all the research had been collected and the findings were analyzed, it was apparent that the initial objective and research questions needed to be refined to reflect what the client wanted (which did not directly align with what the researcher had been tasked with). The final objective and questions are outlined in [Section 7](#), accompanied by an explanation of why they are more suitable than what was initially proposed. Essentially, the project was aptly reframed from being about reviewing the guidelines towards using the guidelines as a comparator for the BPs uncovered by the research. Using the guidelines as a comparator rather than as a focal point for review made it so the researcher could decipher which BPs CABRO already effectively covered in its resources and which were missing.

2.2. About the guidelines, the document's background, & its modern context

The guidelines are 42 pages long, available online in a PDF format, and available only in English. At the time of writing, the document has been removed from CABRO's website but is available on the Northern Development Initiative Trust's website (see BRDO [2005]).

The document is sectioned into five parts: a preamble by then-Premier Gordon Campbell; "Part One" which introduces readers to PSOs and explains the public sector context; "Part Two" which describes the BPs for governing boards; "Part Three" which outlines disclosure requirements for each of the practices covered in "Part Two"; and, an appendix listing all of B.C.'s PSOs at the time of publication. "Part Two" covers twelve BP areas (see Figure 1 for a list). Each area includes at least one BP guideline which details what the board, its directors, its committees/working groups, the organization, or management should do (see Figure 2 for an example). Similarly, "Part Three" includes at least one disclosure requirement per BP area. Each requirement details what the organizations should do to report their compliance with the guidelines (see Figure 3 for an example).

Figure 1: Snapshot of the current guidelines' Table of Contents

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Figure 2: Current BP Guideline for area #2 – Board Responsibilities

Best Practices Guideline 2
a) The board publishes a charter that details its roles and responsibilities and the governance processes used to fulfill them.

Figure 3: Current BP Guideline & disclosure requirement for area #2 – Board Responsibilities

Guideline 2	Disclosure Requirement
a) The board publishes a charter that details its roles and responsibilities and the governance processes used to fulfill them.	2.1 Disclose the text of the board’s charter. If the board does not have a charter, describe how the board delineates its roles and responsibilities.

The guidelines were initially developed by BRDO, an office created in 2001 to bring professional processes—specifically for board appointments and CG—to the B.C. public sector. The need for such processes and the guidelines were driven in part by the fallout from early 2000s CG scandals (e.g., Enron, WorldCom). The guidelines were intended to prevent PSOs from experiencing scandals like these by establishing public accountability standards. The document would do this by outlining expected practices and disclosures for PSOs, mainly their boards. PSOs were given until April 2006—just over a year from when the guidelines were published—to comply with the document. While parts of the guidelines reflect requirements embedded in legislation, compliance with the guidelines is not mandatory but rather recommended. Compliance with the guidelines' disclosures was informally tracked by the government for a brief period; however, no process was ever formalized.

In 2017, following the formation of a new government, BRDO merged with CARO to form CABRO. This is when CABRO inherited responsibility for the guidelines along with various other documents. Since the merger, CABRO has been working to update and, in many ways, modernize the resources and supports available to B.C.'s PSOs. The office has developed new resources, namely: the Governing in the Public Interest—or “GIPI”—foundational training, financial governance, human resources, and risk management modules for public appointees/board members; and, an online certificate program which takes participants through board basics and the GIPI modules' contents. Furthermore, in 2019/20, CABRO initiated a review of all the resources within its oversight. Some have since been archived or updated while others, like the guidelines, have been flagged for further review.

Based on BRDO (2005), the guidelines were always meant to “be reviewed and updated [periodically] in response to” developments in “good governance” (p. 2). Since 2005, boards now have incomparable resources at their disposal; the world has undergone transformative environmental, technological, social, and economic evolutions; and, the government and its priorities have changed. The guidelines originated under Gordon Campbell's premiership. Now, John Horgan is the premier and the B.C. Government's (2021a) priorities are to protect “the health and safety of British Columbians”, put “people first”, create “lasting and meaningful reconciliation” with Indigenous peoples, advance “equity and anti-racism”, and build “a better future through fighting climate change” as well as “a strong, sustainable economy that works for everyone” (p. III).

2.3. The state of the literature on board governance

Literature on board governance is tremendous and growing. There are books (e.g., Leblanc [2020], Fraser & Leblanc [2016], Schindlinger & Stafford [2019]) which review various areas that boards should be concerned with; reports and articles by Deloitte, KPMG, PwC, the WEF, and collaborators, with guidance on individual governance areas; and works by professional institutes (e.g. corporate directors), research forums, think tanks (e.g., The Conference Board of Canada, Public Policy Forum), governance software providers (e.g., Diligent), and others (e.g., CPA Canada's *20 Questions Directors Should Ask About* series, The Law Reviews). Occidental countries are major contributors but others like India and Romania are emerging. Local examples of literature include CABRO's (2019a) foundational governance module for public sector appointees and the Government of Alberta's (n.d.) policies which outline responsibilities in key governance areas. Internationally, the Institute of Directors in South Africa's (IoDSA, 2016) King IV is a pinnacle resource with practices for good governance (Judin et al., 2017).

Most literature focuses on CG and less so PSG (De Nito et al., 2010). Gnan et al. (2013) say the gap exists because researching PSG is harder. Others find that the ambiguity of PSO ownership, which does not occur in the private sector, makes PSG more complicated and that governance is seen as more complex

in the public sector (Anwar et al., 2012; Cornforth, 2003a). Though researchers like Gnan et al. (2013, 2016) and Höglund et al. (2018) are redressing the gap, not everyone agrees the gap is significant. Drumasu & Matei (2015) say CG in both sectors is not dissimilar as “citizens are the shareholders of public services” (pp. 501-503). Moreover, since CG is often used when discussing public sector boards (e.g. Fraser & Leblanc [2016]), it is unclear if CG is being used to mean CG, a CG-PSG hybrid, or PSG entirely. Another complication is that Anwar et al., Jordan (2014), and Watson (2004) all use “public sector corporate governance” to mean something slightly different. The nuances in terminology are captured by Edwards et al. (2012) who explain how and why this has happened in Australia.

Weak conceptual distinctions appear throughout the governance field. For example, PSG and Public Governance are sometimes used interchangeably despite their different meanings. Public Governance is about creating public-public and public-private partnerships rather than competition and is an alternative to (and by some a critique of) New Public Management (Cepiku, 2013; OECD, 2012). Moreover, in the private sector, Curley & Drake’s (2020) findings suggest there is disagreement over what governance means for publicly listed versus private companies. Table 1 exhibits some similarities and differences between CG and PSG through samples definitions, Cornforth’s (2003b) theoretical perspectives of boards, and McAuley’s (as cited in Clough & Edwards, 2005) comparison of the private and public sector.

Whether or not the CG/PSG distinction is significant, it is challenging to decipher who in the public sector one or either applies to. In Canada, various designations for government enterprises have sustained this problem (Crisan & McKenzie, 2013). “PSO” is used in B.C. and includes commercial and service delivery Crown corporations; school districts, public post-secondary institutions, health authorities; advisory boards; tribunals; independent authorities and self-regulating bodies (CABRO, 2019a). An equivalent term used by the Australian National Audit Office (2014) and Drumasu & Matei (2015) is “public sector entity”. Other literature (e.g., IoDSA [2016], Johnsen & Mähönen [2019], OECD [2015], World Bank [2014]) focuses on state-owned enterprises (SOEs). These are organizations “whereby the government is the sole or major shareholder” (Leblanc, 2016, p. 29). While many SOEs are PSOs, not all are. For example, BC Ferries is a privately managed public company of which “the provincial government is the [sole] holder of [its] preferred shares” (BC Ferry Authority, n.d., para. 1)

Table 1: Similarities & differences between CG & PSG

Type:	Corporate governance	Public sector governance
Sample definition #1:	“The system by which companies are directed & controlled” (Cadbury Committee, as cited in du Plessis & Low, 2017, p. v)	“Structures and processes by which an [org.] is directed, controlled & held to account” (Office of the Auditor General of B.C., 2008, p. 5)
Sample definition #2:	“In Canada involves regulatory and market mechanisms, and reconciling the roles and relationships between numerous corporate stakeholders within an organization and the governance goals within a corporation” (Governance Professionals of Canada, n.d.)	“The arrangements and practices which enable a public sector entity to set its direction and manage its operations to achieve expected outcomes and discharge its accountability obligations” (Australian National Audit Office, 2014, p. 7)
Primary sector:	Private	Public
Theoretical perspective:	Predominately agency theory. Objective is to generate the greatest outcome for shareholders (or debtholders). The board vertically controls management so they act in the best interest of stakeholders.	Predominately stewardship theory. Objective is to improve org.’s performance. The board works with management to improve strategy and add value to decisions. Stakeholders are residents, government, service users.

2.4. The B.C. PSO policy network

A policy network involves numerous actors who are connected and interdependent (Agranoff, 2007, and Agranoff & McGuire, 2001, as cited in Kapucu, 2014). The B.C. PSO policy network is complex. There are roughly 260 PSOs in the network whose scopes and mandates vary tremendously. For example, the 34 Crown corporations alone cover sports, recreations, and travel; the protection and revitalization of Indigenous languages, arts, and cultures; legal and public broadcast services; technology innovations, trades training, and international education; investments, insurance, and financial services; housing, real estate, and property assessments; liquor, cannabis, and gaming; and, transportation, energy, and natural resources.

Each of these areas brings unique actors, each with their own objectives, perceptions, and resources, to the B.C. PSO policy network. Many actors exist and operate outside the public sector despite being part of this policy network. Most-all actors in the B.C. PSO policy network want the boards of B.C.'s PSOs to practice and lead good governance. The exception is those who want and/or would benefit from the boards not accomplishing this (e.g., competitors, those who do not agree with the government's direction to the PSOs).

Since listing all the actors in the policy network would be impossible, it is best to group them; although, the groups are not mutually exclusive. Examples of those in the B.C. PSO policy network are: *decision-makers* (e.g., the B.C. Government, the PSOs' boards and executive teams, regulators); *informers and influencers* (e.g., media, policy communities, interest groups); *beneficiaries* (e.g., clients, service users, grant recipients); and, *stakeholders* (e.g., partners in the industry supply chain, subsidiaries, shareholders).

Looking at the policy network specifically in relation to B.C.'s PSO governance framework, the primary actors involved are CABRO, the boards of B.C.'s PSOs, and the Ministers Responsible for the PSOs. Secondary actors include the B.C. Government as a whole; B.C. Treasury Board staff who oversee the Crown corporations' financial reporting; interest groups, the PSOs' clients, and B.C. residents; and, the PSOs' staff, particularly the Crown corporations' corporate secretaries who aid in managing their organization's governance arrangements.

2.5. Conclusion & guiding analytical framework

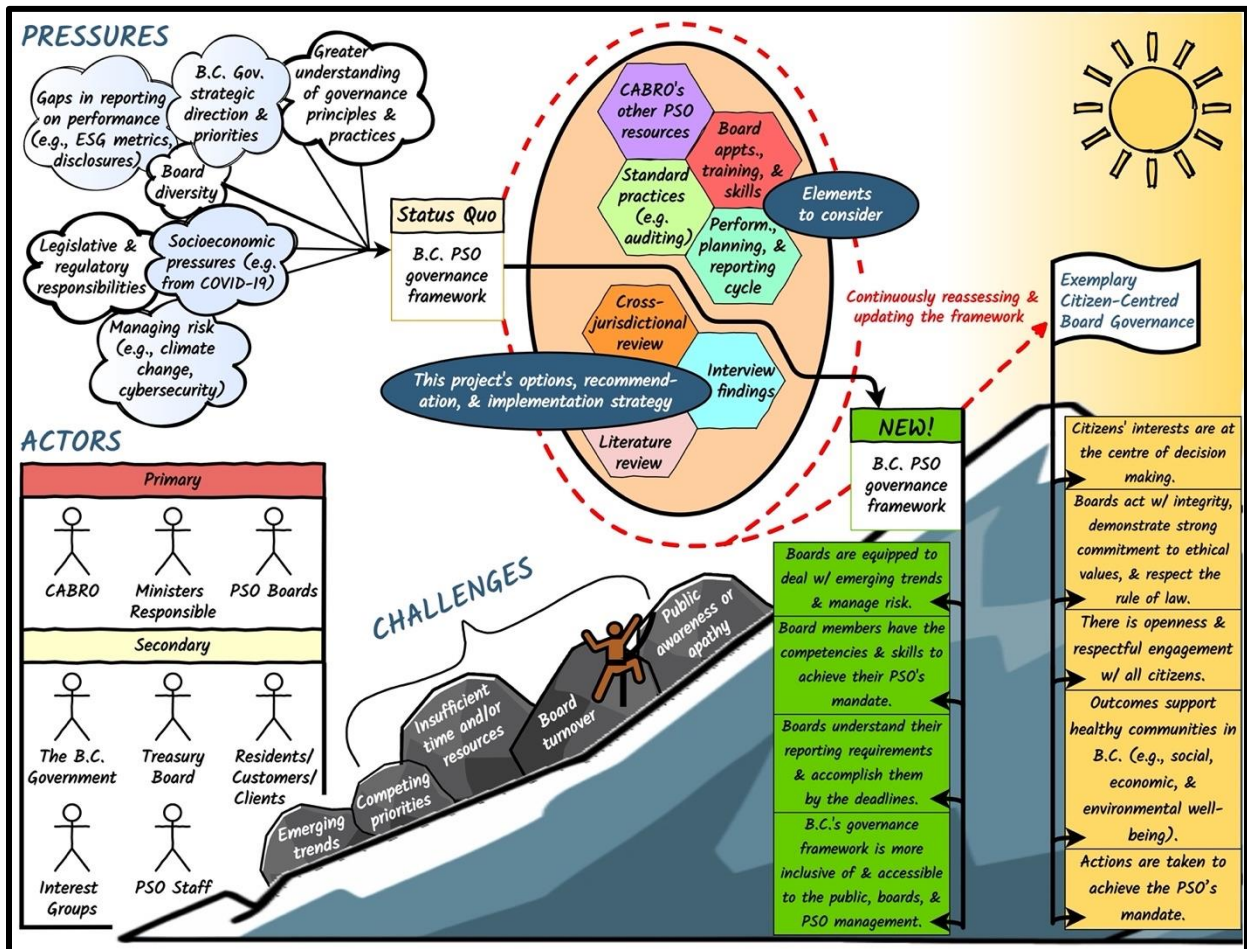
This section provided relevant background information and context to the project. Readers should know more about CABRO's primary functions, including supporting the boards of B.C.'s PSOs in achieving effective, citizen-centred governance. Readers should also know more about:

- the guidelines which CABRO has assumed responsibility for, how the document originated, and why it was but did not end up being this project's focal point;
- the B.C. Government's priorities;
- the state of the literature, the variety of resources available on board governance, and the challenges that having weak conceptual distinctions creates across the governance field; and,
- the B.C. PSO policy network, how complex it is, the variety of actors, and who the primary and secondary actors are specifically in relation to the B.C. PSO governance framework.

The information from this section contributes to the project's guiding analytical framework as shown in Figure 4. The framework helps to establish parameters for this project as well as what is best for B.C.'s PSOs. Though the process for determining what is "best" is reviewed in [Section 4](#), including the

framework towards the beginning of this report is necessary since there is minimal B.C.-specific research and what is best is subjective. The analytical framework also captures the B.C. public sector environment, including the unique pressures, actors, and challenges which influence B.C.'s PSO governance framework. A key goal of the governance framework is the manifestation of exemplary citizen-centred board governance (CABRO, 2019a, 2019b, 2019c). Since both the scope of good governance and the B.C. public sector environment change regularly, exemplary citizen-centred governance can only be achieved if the PSO governance framework is recurrently reviewed and updated. This project is one component of that iterative cycle.

Figure 4: This project's analytical framework



Section 3: Methodology & Methods

This section presents the mixed-methods approach which the project employed. The approach involved applying a gender-based analysis plus lens and gathering information from secondary sources and primary sources to inform answers to the project's research questions. Three research methods were used: a literature review, a cross-jurisdictional scan, and structured qualitative interviews. This section explains the tasks involved with each method, how the methods' findings were analyzed thematically, as well as the approach's major limitations and the project's delimitations.

3.1. Methodology

A mixed-methods approach was the most suitable for this project. The researcher was exposed to and could therefore compare an array of information to, in conjunction with the analytical framework, identify the BPs for the boards of B.C.'s PSOs. As themes of BPs emerged across the methods' findings, it reaffirmed claims that these practices are the best. This type of cross-methodological affirmation would not have been possible had a single method been used. Qualitative research dominated the approach. This was expected due to the cross-jurisdictional and cross-sectoral variabilities of governance.

Gender-based analysis plus (GBA+) lens

Although the project's objective was not to review BPs through a GBA+ lens, the researcher applied it to the best of their ability since the B.C. Government has committed to its application (B.C. Ministry of Jobs, Economic Development and Competitiveness, 2020). GBA+ examines "how various intersecting identity factors impact the effectiveness of government initiatives" (Government of Canada, 2018, para. 1). Even casually using GBA+ was important to identify BPs that reflect the government's priorities (e.g. advancing equity and anti-racism). The extent to which GBA+ was applied to each method is in Table 2.

Table 2: The extent to which GBA+ was applied to each research method

Method:	#1 Literature review	#2 Cross-jurisdictional scan	#3 Structured interviews
Extent of application:	High	Low-Medium	High
Explanation:	<ul style="list-style-type: none"> Sought and cited works by those who are diverse in their races, ages, gender expressions, ideologies, and who are geographically dispersed. This was either disclosed in the literature or publicly available online. 	<ul style="list-style-type: none"> When selecting the documents for review, those which provide guidance in areas like board diversity, environmental sustainability, and Indigenous ways of knowing, were prioritized. Documents were published under the issuing bodies' names rather than the individuals who helped inform or draft them. Several documents did acknowledge contributors but the researcher did not investigate their diversities. 	<ul style="list-style-type: none"> The researcher wrote the questions through a GBA+ lens. A large focus of the interviews was inquiring about participants' perceptions of their jurisdiction's document(s)' level of accessibility and inclusivity, including how the docs could be improved.

3.2. Methods

The following three methods were chosen deliberately for the insights they would collectively provide into best governance practices for the boards of B.C.'s PSOs. This sub-section discusses the methods in greater detail including the tasks each one involved. Each method had at least one task which involved inductive coding (since there was no preconceived notion of what each method might find).

Method 1: Literature review

The objective of the literature review was to provide “a descriptive and analytic summary of the existing material” on BPs for governing boards (SAGE Publications, 2019). Google and the UVic Libraries were used to access a combination of scholarly and grey literature about board governance (e.g., journal articles, eBooks, reports). What resulted was enormous: 259 million results for “board governance” on Google and 1.8 million documents in the Libraries’ database (more than a quarter of which were published between January 2015 and March 2021). To streamline the literature, the review began with researching materials that might resolve the ambiguity between CG and PSG. This research, though not successful at resolving that, revealed prominent governance scholars and notable producers of governance-related materials. The literature by these groups and lesser-known authors revealed other literature about how BPs are defined, developed, and decided on, as well as the emerging trends in board governance practices. The findings from the review are presented in [Section 4](#).

Method 2: Cross-jurisdictional scan

The cross-jurisdictional scan’s objective was to identify other jurisdictions’ board governance guidance documents for review. The findings would form comparators for the B.C. guidelines and help discern why and for whom certain governance practices work based on the conditions within which they exist (i.e. a realist synthesis [Rogers & Laidlaw, 2014]). The first task was to locate possible documents for review. This was challenging since such documents are relatively unkept and scantily promoted; however, through a combination of Google searches, the odd inclusion in the European Corporate Governance Institute’s (n.d.) online repository, and references in the literature, five documents worthy of undergoing a detailed review were identified. Documents were selected based on their modernity, direct or potential applicability to the B.C. public sector context, and the governance areas which they cover. The documents’ principles and corresponding practices were compared then organized into ten themes through inductive coding. Practices that overlap or are noteworthy were flagged for inclusion in the presentation of the scan’s findings in [Section 5](#).

Method 3: Structured interviews

Interviews were conducted to understand people’s experiences with and impressions of provincially issued PSO governance-related documents. This information is not captured elsewhere. In total, seven people were interviewed. Group 1 consisted of *three corporate secretaries* (or those with equivalent positions), each from a different B.C. PSO. Group 2 consisted of *four public servants* from three provincial jurisdictions who work with or are responsible for overseeing their respective jurisdiction’s PSO governance framework. The purpose of interviewing Group 1 was because they are among the key actors responsible for maintaining B.C.’s PSO governance framework. They are the most likely to use the B.C. guidelines and know what works or is missing from the document. In comparison, the purpose of interviewing Group 2 was to learn more about other jurisdictions’ PSO governance practices.

Since human participants were involved, the first task was to submit an application to UVic’s Human Research Ethics Board. At the same time, the researcher consulted the B.C. Public Service Agency on the project. After receiving approvals from both bodies, potential participants were identified through purposive sampling (if their professional contact information was publicly available) or snowball sampling (if their contact information was available through a public-facing middle party). Anticipating a success rate of between 25% and 33%, recruitment via email began once at least twelve potential participants for each group were identified. Each participant that agreed completed a consent form before their interview. Participants were also provided with the opportunity to review the interview

questions (see **Appendix A** and **B**) at least 48 hours in advance of their interviews. The interviews took place over the phone between March and May 2020 and lasted between 50 and 90 minutes. The researcher documented participants' responses by taking notes during the interviews.

All the data collected from the interviews, including its inductive coding, is stored on an encrypted USB. Inductive coding was used to thematically group participants responses, the results of which are presented in [Section 6](#).

3.3. Data analysis

The research methods' key findings have been presented in this report. The findings are analyzed in [Section 7](#) through thematic analysis. Information which may otherwise have been too exhaustive to analyze has been streamlined into three themes that cut across the literature, cross-jurisdictional scan, and interview findings. The cross-cutting themes, their implications on the project's research questions, and a GBA+ lens were used to develop the project's options, recommendation and implementation strategy in [Section 8](#).

3.4. Limitations of the methods used & the project's delimitations

Two challenges were encountered. First, the amount of published and grey literature on governance was unanticipated. Several parameters were employed in response. The literature review sought widely cited works with a focus on PSG or the Canadian context, or which covered a topic important to the client. For the cross-jurisdictional scan, the focus was on jurisdictions whose public sectors are similar to B.C.'s or international bodies specializing in public services. The desired number of interview participants was set to 2 to 4 for each group—a range which reflected both the researcher's capacity to conduct interviews and each group's small pool of potential participants. This small sample size enabled the use of open- and closed-ended questions to gain qualitative insights; but, since the findings are not statistically representative, definitive conclusions cannot be drawn from them.

The methodology's secondary limitation is that it may have enabled the researcher's biases to influence the data collection and presentation of the findings. Despite trying to include a diversity of works in the literature review and cross-jurisdictional scan, the researcher favoured accessible works (e.g., written in English, had a certain level of legibility). Moreover, while each method's findings had to be presented objectively and not as an argument, coding them into themes was nevertheless a relatively subjective task. Furthermore, when the findings needed to be summarized, the researcher's paraphrasing could have misinterpreted or misrepresented the original data.

3.5. Conclusion

This section explained how the succeeding research sections were approached and the tasks involved. Three research methods were used for this project: a literature review, cross-jurisdictional scan, and structured qualitative interviews. For each method, the researcher attempted to apply a GBA+ lens to align with the B.C. Government's commitment to its application. The use of three distinct research methods was possible due to the wide-reaching scope and availability of board governance resources.

Section 4: Literature Review on Governance, BPs, & Emerging Trends

This section presents the literature review findings on board governance. It discusses literature about how BPs are defined, developed, and decided on as well as emerging trends in board practices and the governance landscape. The objective is to identify possible BPs for the governing boards of B.C.'s PSOs, areas boards should be concerned with, and discern how a BP can be verified as “best” and for whom.

4.1. Defining, developing, & deciding on BPs

Governance-related definitions of BPs are not common; though, there are some by Idowu et al. (2013), the Stanford Graduate School of Business (n.d.), and the Chartered Governance Institute's (n.d.)—the latter of whom define BPs as “examples of procedures, policies and operational activities...considered to be the attainable standard to which entities...should strive to achieve” (p. 4). Despite criticisms towards BPs as a concept (Bardach & Patashnik, 2016; Patton, 2011, 2015), the governance field generally accepts that: adopting and following BPs promotes good governance (Barton et al., 2011); BPs ought to be tailored to whom they apply to suit individual needs and abilities (CG Council, 2012; Leblanc & Lindsay, 2016; O'Mara & Richter, 2017); and, BPs should be regularly reviewed and amended as necessary to maintain their effectiveness and relevancy (Stein, 2016). Conversely, Hall & Halland (2020) say “there are instances in which the best course of action may run counter to” BPs (para. 5).

How board related BPs are developed varies. The OECD (2015) is informed by stakeholders and partners; the IoDSA (2016) and O'Mara & Richter (2017) use the contributions of experts; and, the Australian National Audit Office (ANAO, 2014) accesses literature, “audit reports and information” from “consultations with departmental Secretaries, [CEOs] and senior officers across the public sector” (p. 4). King's (2003) guide for creating a CG code of BP is the only referenceable work about how BPs should be decided on. He says unique circumstances pertaining to one's jurisdiction need to be considered. Items which reflect B.C.'s circumstance include the Government of B.C.'s: (2021b) Budget and Fiscal Plan; (2019a) CleanBC plan for climate action; (n.d.b) accessibility and inclusion toolkit; (n.d.c) guidelines for supporting PSOs in managing capital assets; and, (n.d.d) manual with compiled government policies.

Other documents include: the B.C. Risk Management Branch & Government Security Office's (2019) guidelines for the public sector; the B.C. PSEC Secretariat's (2020) compensation disclosure guidelines for PSO executives; the B.C. Treasury Board's (2020a, 2020b) directives for remunerating public sector appointees; and, the B.C. Public Service's (2020) diversity and inclusion strategy. There is also legislation which establishes direction and reporting requirements for the PSOs (e.g., *Budget Transparency and Accountability Act*, *Financial Administration Act*, *Financial Information Act*, *Information Management Act*, *Public Sector Employers Act*, *Climate Change Accountability Act*, *Declaration on the Rights of Indigenous Peoples Act*).

4.2. Emerging trends in board practices

A popular approach for presenting boards with suggested areas of focus is by publishing emerging trends. These trends are informed by a variety of methods (e.g., interviews with professionals, cross-jurisdictional comparisons, extrapolated data). Based on the predictions of Droste et al. (2020), Goodman et al. (2018), Nestor (2018), Peregrine (2020), Pierce (2016), trends with the potential to affect B.C.'s PSOs are 1) [board quality](#), 2) [risk governance](#), 3) [information technology governance](#), 4) [corporate social responsibility and activism](#), 5) [corporate reporting and proactive disclosures](#), 6) [public interest disclosures](#), and 7) [remuneration/compensation](#). These trends are discussed below with additional context including sample BPs, resources, and criticisms, from these authors and others.

Trend 1: Board quality

Board quality (or effectiveness) is considered intrinsic to good governance (Leblanc, 2016). It is an area observed to be under accelerating scrutiny by the public and stakeholders, the reasons for which vary (see Deloitte Canada [2020], Goodman et al. [2018], and Halton [2016]). There is disagreement over what makes a quality board; although, balance is a recurring theme (IoDNZ, n.d.). The ANAO (2018) blends the views of Goodman et al. and Leblanc when it says there is an interplay of the ‘soft’ attributes of governance (e.g. board behaviours and culture) and the ‘hard’ attributes (e.g., independence, board composition, appointment processes). The remainder of Trend 1 explores those attributes further, with a focus on competency matrixes and assessments, committees, and diversity and inclusion.

Sample BPs for achieving and sustaining general board quality include:	
1	Ensuring the retention of “adequate documentation and records of decisions and actions”, ideally by a corporate secretary (ANAO, 2018, para. 25; Chia, 2020; Price, 2019).
2	Clear position descriptions, ample orientation, ongoing professional development, standardized performance evaluations, succession planning, and strong board chair leadership (IoDNZ, n.d.; Leblanc & Lindsay, 2010).
3	“Regular interactions between Crown...CEOs and Deputy Ministers and, less frequently, between Crown...Chairs and responsible Ministers” (Fremeth & Holburn, 2019, p. 18).
4	Asking questions like “if your organization was in the headlines tomorrow due to a workplace culture and conduct issue, are you prepared to respond...?” (Deloitte Canada, 2020, p. 12).
5	Effective refreshment arrangements like “prospective directors serve initially as non-director committee members” and limiting tenures (Leblanc & Lindsay, 2010, p. 9; Papadopoulos, 2018).

Competency matrixes & assessments

Using competency matrixes to gauge board quality is seen as a BP, even for boards whose appointments are made externally since sharing the matrix with those responsible can help focus recruitment efforts (Fremeth & Holburn, 2019; Goodman et al., 2018; Governance Institute of Australia, 2015; Leblanc, 2016; Leblanc & Lindsay, 2010;). Resources include the Treasury Board of Canada Secretariat’s (2008) guide for navigating the best assessment types and approaches for a Crown corporation, and the Governance Institute of Australia’s guide to creating and disclosing matrixes. Leblanc (2016) also makes suggestions about what matrixes should/should not include, such as not equating experience with competence and using “leadership” instead of “CEO” to recruit “a broader range of...candidates” (p. 10). His sample director competency matrix and scale to assess competencies can be found in **Appendix C**.

Committees

Another BP is for the creation, application, and review of the matrixes and assessments to be delegated to a committee (Leblanc, 2016; Treasury Board of Canada Secretariat, 2008); otherwise, the board chair should fulfill these responsibilities. Fremeth & Holburn (2019) suggest using committees more generally also promotes board quality, particularly in helping the board fulfill its governance function. While Price (2019) agrees, he cautions against poorly composed/unnecessary committees and straining members. Committees identified by Fremeth & Holburn and Klemash et al. (2018) as BP are compliance, risk, audit, governance/nominations, technology, HR/compensation, and corporate responsibility/sustainability. If a committee is unfeasible, Leblanc & Lindsay (2010) suggest delegating “specific issues to...[a] director (as a committee of one)” (p. 7). Regardless of its type or composition, each committee should have terms of reference, a charter, or a mandate, that is/are regularly reviewed and updated as necessary. Leblanc & Lindsay (2010) suggest these documents be “benchmarked against [BPs] and disclosed on [the organization’s] website” (p. 5). Price (2019) also suggests each committee make regular updates to the board, either orally or through “short, written report[s]...in the board meeting materials” (para. 10).

Board diversity & inclusion (D&I)

The difference as well as the connectedness between board D&I is recognized by The Conference Board of Canada (CBoC, 2019) and Cooper & Fucci (2019), the latter of whom distinguish diversity as “a state of being and [not] something that is governed, while inclusion is a set of behaviors and can be governed” (p. 2). To them, inclusion is about “making all members...feel welcomed and giving them equal opportunity to connect, belong, and grow” (p. 2). To Cagney (2018), diversity means “bringing a broader range of perspectives to boards” like those derived from “differing socio-economic backgrounds, ethnicities, genders, ages, physical abilities, geographies, and experience” (ch. 1). This definition resembles Adams et al. (2015) and Cheng et al. (2007); although, they categorize diversity into different criteria, task-related versus non-task-related and observable versus less visible (respectively).

The CBoC (2019) says workforces can be “statistically diverse...yet struggle to create an inclusive... culture” (para. 2). One resource for this is the *Global D&I Benchmarks* by O’Mara & Richter (2017). It explains how organizations can strategically align their D&I efforts, including with sustainability, and provides BPs for doing so. Another resource is the WEF’s (2020a) toolkit which explains how (and which types of) technology can accelerate organizations’ D&I and equity efforts. This includes removing bias from the appointment process, measuring exclusionary behaviours, performing objective performance evaluations. Though no BPs are provided, the WEF says “technological solutions have the potential to establish [BPs] at scale and empower new practices that were previously implausible” (2020a, p. 8).

Sample BPs for board diversity and inclusion include:	
1	Governing and operating with inclusive/intersectional lens (CBoC, 2019; Cooper & Fucci, 2019).
2	Providing flexible meeting and work arrangements (e.g., part-time, job sharing) (MacDougall et al., 2019) and accepting non-traditional schedules as being valid (O’Mara & Richter, 2017).
3	Embedding D&I into the org.’s culture, ensuring it is not an isolated program (O’Mara & Richter, 2017).
4	Overseeing that, “based on research and assessment, benefits and services are regularly adapted to chang[es]” (e.g., innovations, technology) (O’Mara & Richter, 2017, p. 35).
5	Delegating oversight of social responsibility, innovation, D&I to a dedicated committee (Korngold, 2016).

Board diversity

Board gender diversity is well researched (Guha & Kagzi, 2017). Examples include Deloitte’s (2019) report on global practices and MacDougall et al.’s (2019, 2020) on Canadian public companies’ diversity disclosure practices. Both MacDougall et al. reports include BPs “for improving gender diversity” and for other areas since “diversity has now evolved...to include other...characteristics” (2019, pp. 3-11)—a trend also observed by Addas et al. (2020). Despite recent growth in non-gender areas (e.g., age, tenure, education), Guha & Kagzi say these areas and less researched ones (e.g., races and ethnicities [Hill et al., 2013], disabilities, sexual orientations, and languages [Oxelheim et al., 2015]) warrant more exploration. Overall, board diversity is presented favourably (Cooper & Fucci, 2019). Benefits include: “improving diversity of thoughts...and the avoidance of groupthink” to strengthen decision-making (Pierce, 2016, p. 78); “fewer cases of...governance-related controversies” (MSCI, 2015, as cited in Korngold, 2016, p. 666); and, climate action, environmental, social, governance (ESG), and financial outperformance (Dixon-Fyle et al., 2020; Gorte, 2019; Roy, 2020). Despite the benefits, McRitchie (2016) argues diversity should not be to enhance profit but to treat people as human, which was the goal of Norway’s gender quotas.

Diversity quotas, like Norway’s 40% female quota for corporate boards and its *Equality and Anti-Discrimination Act* requiring gender parity in public appointments, are highly contested (Raleigh, 2018; Rudner, 2018). Notably, while most quotas deal with gender, Quebec’s *Act Respecting the Governance*

of SOEs—which already mandates boards to have gender parity—will require, as of December 2021, each board to have at least one member who is 35 or younger at the time of initial appointment.

Sample BPs for board diversity include:	
1	Having the board maintain a diversity policy with criteria, measurable objectives, and/or targets, that is shared with whoever oversees appointments (Leblanc, 2016).
2	Training, networking programs, and “mentoring of high-potential women between public and private sector corporations” to entice “talent to public sector roles” (Government of Canada, 2014, p. 6).
3	Building external partnerships to strengthen diversity recruitment efforts (MacDougall et al., 2019).
4	“Leaders and board members publicly support internal and external diversity-related initiatives, even if they are perceived to be controversial” (O’Mara & Richter, 2017, p. 27).
5	“Turnover of members of underrepresented groups is” equal to the majority (O’Mara & Richter, 2017, p. 33).

Board inclusion

The benefits of board inclusion provided by Cooper & Fucci (2019) reflect those of board diversity; although, they add that when boards are both diverse and inclusive, these benefits are amplified. A barrier to this is that less attention is given to inclusion. For example, of the companies surveyed by Cooper et al. (2020), 59% of managements provided their boards with diversity metrics (e.g. supplier diversity) whereas 41% provided inclusion metrics (e.g., exit interview findings, engagement survey results). Despite findings like these, Cooper & Fucci say boards want an inclusive culture and so they offer advice on how boards can: foster inclusive talent; frame inclusion as a matter of integrity; monitor their organization’s inclusion performance; and, embed inclusion into organizational strategy and the way they govern. Central to Cooper & Fucci’s guidance is the development of inclusive leaders. Attached in **Appendix D** is their figure which outlines how members can be inclusive leaders in their “daily interactions and behaviors, both inside and outside of the boardroom” (Cooper & Fucci, 2019, p. 8).

Sample BPs for just board inclusion include:	
1	Overseeing “the organization’s talent development processes have resulted in equitable and accessible recruitment, retention,” and a “feeling of inclusion” (O’Mara & Richter, 2017, p. 33).
2	In Cooper & Fucci (2019, pp. 3-11): “Publicly and purposefully celebrat[ing] improvements in inclusion, and reward[ing] individuals who embody inclusive leadership”; incorporating inclusive behaviour into the board’s competency matrix as well as “direct references to the board’s oversight of inclusive organizational culture” in its charter; using inclusive language and “consider[ing] how [various] biases may interfere with reaching inclusion goals” (e.g. if partners do not have inclusive policies, what signals does that send?); and, “helping management define a common vision for what inclusion means and embed[ding it] directly into the business strategy” and requesting “information and research from multiple, diverse sources and perspectives”.

Trend 2: Risk governance

Risk governance is defined by the CG Council (2012) as “the architecture within which risk management [RM] operates” and is undertaken (p. 306). RM is defined by Fraser (2016) as the “coordinated activities to direct and control an organization with regard to risk” (p. 306). Dionne (2013) and Green (2016) add it is also with regard to uncertainty. Since 2014, the plurality of the WEF’s (2020b) annual top five global risks have been environmental. Although an economic risk last made the list in 2016, the WEF’s (2020c) discussion of the initial implications COVID-19 provides evidence of their return in 2021. As various risks have increased in importance and likelihood, Green and Kenton (2020a) say so has the use of enterprise RM (ERM). ERM is “a structured approach and management tool for identifying, aligning, and mitigating broad-based risks across a business and its ecosystem” (Zukis, 2016, p. 575). This holistic rather than siloed approach is what distinguishes ERM. Kenton says it also reframes the narrative about risks being

negative (which drives risk aversion) to possibly positive. For example, COVID-19 greatly increased e-commerce company Shopify's competitive advantage (Debter, 2020; Shopify, 2020).

While Kenton (2020a) argues "what constitutes [BP] in ERM has yet to be defined" (para. 7), Barton et al. issued a report on this for boards in 2011. One BP—developing an ERM framework around a well-established one, tailoring it to the organization's culture to boost buy-in, and adjusting it as necessary—already applies to B.C.'s PSO (as per the RM Branch & Government Security Office [2019] which align with the Canadian Standards Associations' [2018] adaptation of the ISO 31000:2018 RM guidelines).

Sample board related BPs for risk governance include:	
1	Setting the organization's risk appetite, determining the process(es) by which risks are identified, assessed, and managed, and overseeing the implementation and continued effectiveness of the process(es) by management (Barton et al., 2011; Dionne, 2013; Green, 2016; Pierce, 2016).
2	Giving more attention to uncertainties as these are harder to manage than known risks (Dionne, 2013).
3	Receiving direct, objective risk reporting which clearly articulate "ownership of risks and the ERM process" (Barton et al., 2011, p. 66).
4	Creating a subsidiary (as long as it has effective governance) to mitigate liability (Puri, 2016).

Emergency preparedness, crisis management, & COVID-19

AlphaBeta & WEF (2020) use COVID-19 as a reminder "of how ignoring biophysical risks can have catastrophic" global impacts (p. 7). Organizations continue to face challenges with remote working, unreliable supply chains, and liquidity concerns (Deloitte, 2020a; Lamm & McCormack, 2020). Resources to support boards in these "unprecedented" times include Baker & Schindlinger's (2020) virtual board meeting guide and Lamm & McCormack's RM toolkit of questions for during and after the pandemic. Underscoring their advice and Deloitte's is that boards can leverage members' expertise and diversity to support management without overstepping. Deloitte also explains when boards should intervene or execute succession planning, how they should meet and communicate with each other and stakeholders, and how to review crisis plans and continue after COVID-19.

To prepare for any crisis, Marks (2020) suggests boards adopt a playbook with "crisis response procedures, communications templates, [and] checklists and manuals...adapt[able] to a variety of situations for rapid and effective deployment" (para. 5). Once in a crisis, Marks (2020) suggests boards gather all the facts (discerning reality from political or media spins) then "make an assessment, define the problem, and adopt the right focus" (para. 6). This should be done regularly until the crisis has diminished. Once it has, Deloitte (2020a) and Marks suggest the board work with management to restore a new normal for the organization. This is dependent on the crisis but for COVID-19 means re-establishing operations under new regulations and guidelines.

Theme 3: Information technology governance (ITG)

There is a lack of conceptual distinction among the terms used in literature on ITG (Schinagl & Shahim, 2019). The Governments of B.C. and Canada use information management and information technology (abbreviated as IM/IT), wherein IM refers to the "intellectual capital of responsible governance" and IT "the full spectrum of technologies and services that support [IM]" (Government of B.C., n.d.d, ch. 12). Definitions of ITG relate to deliberate processes/mechanisms "that ensure the effective and efficient use of IT in enabling an organization to achieve its goals" (Gartner, n.d., para. 1) and "that encourage behaviour consistent with the organization's mission, strategy, values, norms and culture" (Rusu & Viscusi, 2017, p. viii). Research on ITG has grown in recent years as organizations' operating environments have become more digitized (Soma et al., 2016). Despite the growth in research, Zukis

(2016) argues ITG has not materialized adequately. He says, “as people have become more digitally proficient than the organizations that service them,” boards “are largely playing catch up” (p. 571).

Rusu & Viscusi (2017) suggest PSOs stand to benefit the most from using IT. Based on OECD (2019), PSOs are also vital to advancing digital government initiatives and can pull BPs from there, like adopting a digital-first mindset to service delivery, using data innovations with citizens’ inputs to offer custom services, and allowing access to data to improve transparency and services (PwC Canada, 2018). As boards fortify their organizations’ ITG, they should consider the implications of any changes and who will be affected (Gawel & Herweijer, 2020; Saran, 2020; WEF, 2020d). For example, the Canadian Radio-television and Telecommunications Commission’s (2019) report suggests special consideration should be given to rural communities in B.C. and First Nations’ broadband access.

Sample board related BPs for information technology governance include:	
1	“Hiring a...consultant to conduct a digital maturity audit”, evaluating executives’ digital capacities, and “establish[ing] a digital vision for the organization” (De Haes et al., 2016, pp. 605-606).
2	Overseeing that technology used by the organization advances the United Nation’s (UN) Sustainable Development Goals (SDGs) (e.g. “enhance[ing] the size and diversity of [talent]...by creating upskilling and reskilling opportunities within the organization” [Gawel & Herweijer, 2020, p. 8]).
3	Intra- and cross-sectoral collaboration of ITG arrangements (Saran, 2020; WEF, 2020d).

Cybersecurity & cyber resiliency

These two ITG arrangements focus on managing risks related to or originating from the internet (Lynch, 2019). Cybersecurity is about protecting IT infrastructure and preventing cyberattacks (Steinberg, n.d.; WEF, 2017.) from, for example, discontent employees, hackers, and industry competitors (Thomas, 2020). Cyber resiliency is the action taken to fix and overcome attacks when they occur. Arrangements are secure but not resilient if, for example, an organization’s third-party software works 99.9% of the time but otherwise services are immobilized with no possibility for in-house control. To help boards and executives, the WEF (2017) has created a framework for advancing cyber resilience with ten principles, each with questions to ask and some with BPs. Hanlon & Leech (2017) say boards “need to understand and approach cybersecurity as an [ERM] issue” (p. 1). The challenge, as described by the WEF (2017), is that “board-level capabilities for strategic thinking and governance in [cyber resilience] have failed to [emulate] the technological risks and solutions that new innovations provide” (p. 5). This may soon be especially problematic given that the accelerating rise of petty cyber-crimes (Saran, 2020) and data breaches are “likely to persist due to more telework” as a result of COVID-19 (WEF, 2020d, p. 12).

Sample board related BPs for cybersecurity and cyber resiliency include:	
1	Evaluating members’ proficiencies and identifying “whether knowledge gaps warrant recruiting new members to the board” (WEF, 2017, p. 9).
2	For arrangements with third-party providers, asking “does the [org.] have strong contacts at each...to ensure issues are resolved quickly?” and are there evaluation protocols for these parties? (WEF, 2017, p. 13).

Boards of organizations in the energy & natural resource sectors

These sectors are identified as standout targets for attacks because the effects can be costly and wide-reaching. Accenture & WEF’s (2020) playbook provides BPs and responsibilities for boards and cybersecurity officers in the electricity industry. In comparison, Thomas (2020) provides suggestions for boards in both sectors, one of which is to go past compliance requirements since compliance does not always equate to security; instead, organizations should continuously assess their “operation’s critical digital assets” and “vulnerabilities” to ensure effective cybersecurity (p. 2). Unlike Accenture & WEF who

broadly suggest featuring these assessments in decision-making and planning, Thomas says the audit committees should use them to assure the most important assets and operations are protected.

Blockchain technology

Anti-corruption is a motive for public sectors to adopt blockchain. It can be, for example, incorporated into public procurements and registries to reduce the risk of corruption and increase citizens’ trust (Aarvik, 2020; Inter-American Development Bank & WEF, 2020). The technology has other potential applications like encrypting patients’ information so it can be safely shared and using blockchain codes to enable electronic voting that is instantly verifiable and resilient to interference (PwC, n.d.). There are, however, concerns, like the pseudo-anonymity of parties involved possibly exposing organizations to fraud (Burns et al., 2020). Regardless of this and whether they are willing or able, boards should be concerned with blockchain. This is based on Deloitte Ireland’s (2020) prediction that it is here to stay; Burns et al. saying the decision to implement it is within boards’ strategic oversight; and, the recurring argument that boards fail to embrace IT innovations fast enough. An introductory resource for boards to blockchain, which also rationalizes why they should care, is Feeney et al. (2020).

Trend 4: Corporate social responsibility (CSR) & activism

CSR is described as “a self-regulating” model in which organizations are held accountable by themselves, their “stakeholders, and the public” for their impacts on society (Chen, 2020, para. 1; European Commission, 2011). CSR is highly referred to in governance literature about the events of 2020 (e.g., wildfires, racial injustice protests, pandemic, recession). Among these events’ outcomes has been a growing demand for organizations to do more environmental and social good (Balji, 2020; Deloitte, 2020b; “Millennials, Gen Z...”, n.d.; Moore, 2020). Many have responded tangibly by, for example, “keeping people on payroll, extending benefits..., refocusing assets to become part of the needed supply chain, and not ceasing services to customers who cannot pay” (Lamm & McCormack, 2020, para. 15). Others have engaged in performative activism (Jan et al., 2020; Monique, 2020), “a relatively costless and effortless token display of support for a social cause” (Kristofferson & White, 2018).

For example, all the companies surveyed by Cooper et al. (2020) issued a statement “acknowledge[ing] racial injustices and/or [their] position” while as low as 49% of companies reported taking more substantial measures (“e.g. procurement policies requiring consideration of minority suppliers”) (p. 4) Boards should ensure they and their organizations are not engaging in performative activism since it can be seen as exploitative (Edelman, 2020). There are also legal and financial ramifications as seen with BP oil and Volkswagen (Kenton, 2020b). Instead, they should commit to and follow through with concrete actions (Cao et al., 2018; Forrest, 2020)—in the future, they may be required to (Liao, 2019). Resources to help boards navigate CSR include Deloitte’s (2020b) systematic approach to addressing common CSR challenges; Strandberg’s (2020) social impact decision-making tool for use during COVID-19; ISO 26000:2010 which provides organizations with voluntary guidance on how to “operate in a socially responsible way” (Argüden, 2016, p. 616); and, Hansen & Seierstad’s (2017) BPs.

Sample BPs for the board’s role in advancing CSR include:	
1	Encouraging employee-led engagement, problem-solving, and being authentic (Moore, 2020).
2	Assessing social and environmental impacts during decision-making (Hansen & Seierstad, 2017).
3	Overseeing management’s development and execution of a CSR strategy that is tailored to the organization, or delegating this oversight to a committee (Lamm et al., 2018).
4	Tying executive remuneration/compensation to qualitative CSR criteria (Ramani & Ward, 2019).
5	Working with management to understand and develop a vision for how the organization “create[s] value of a different kind for stakeholders, and for...society” (Stephenson, 2018, para. 19).

Sustainability & climate change

Reference to the UN's (2015) SDGs appears regularly in CSR research that is specific to climate change. While there are other ways to advance CSR (as discussed in Addas & Shrivastava [2014] and Argüden [2016]), Kurian (2018) and Mishra (2020) find that the SDGs, in the words of Kurian, "provide a powerful framework for businesses to engage in [CSR]" (para. 4). Recent literature (e.g., Breitinger et al., 2019; Jørgensen & Ramani, 2018; Murphy, 2020; Ramani & Ward, 2019) says it is insufficient for boards to just be aware of climate change. Boards need to be actively involved in addressing it as part of their duty of care (King et al., 2020); however, Barker et al. (2020) say the board's role "remains one of...strategy and oversight, not climate management at an operational level" (para. 19). Resources to help boards navigate their role include Breitinger et al.'s guide for effective climate governance and the Commonwealth Climate and Law Initiative's (2018) climate risk reporting primer.

Sample board related BPs for advancing climate action include:	
1	Ensuring management regularly assesses the short- to "long-term materiality of climate-related risks and opportunities", & helping to select the metrics/targets used (Breitinger et al., 2019, p. 13; Barker et al., 2020).
2	Integrating climate assessments into the board's strategic decision-making and RM processes, and disclosing material information about these and climate action efforts (Murphy, 2020; Ramani & Ward, 2019).
3	Having members understand and committed to climate change, and featuring related actions in the board's charter (Barker et al., 2020; Jørgensen & Ramani, 2018; Ramani & Ward, 2019).
4	Providing board training by independent climate experts (Jørgensen & Ramani, 2018).
5	"Collaborating with experts & industry peers" to develop climate risk scenario plans (Murphy, 2020, para. 14).

Indigenous models & long-termism

Indigenous peoples are sustainability leaders (O'Sullivan, 2011); though, there are proponents of adopting more Indigenous-led practices than just those in that area. Christensen (2019, 2020), one of the few to explore Indigenous perspectives on CG, is an example. Critical of ESG and CSR's effectiveness on reforming Eurocentric organizations, he says organizations can better respond to stakeholders' interests by adopting principles used by Indigenous corporations (e.g. egalitarian compensation). Christensen (2020) explains that "by focusing on Indigenous themes of equality, inclusivity, respect, and sustainability,...corporations can be retooled to serve ESG objectives without sacrificing" profits (p. 6). His argument is based on shareholder primacy and short-termism having reached their nadir—a trend recognized by Droste et al. (2020). The focus is now on stakeholder capitalism and long-termism "to yield more consistent and...sustainable returns" (Christensen, 2020, p. 40; Deloitte et al., 2020).

Even over a decade ago when Graham & Mitchell (2009) did a BP board study on and in collaboration with the now-ceased Aboriginal Healing Foundation, they found that "high performing Aboriginal boards will develop and maintain a longer term vision" and plans (an area which the Foundation modelled) (p. 5). The challenge for PSOs, based on Anderson (2010/2020), is that democratic governments are inherently short-term. This is problematic for advancing Indigenous matters as many of the actions required, require long-term commitments (DesJardine, 2016). One government which may be a model for overcoming this is NZ, which Christensen identifies as having the most advanced Indigenous corporation model—despite continued inequities between the Māori and non-Māori (International Work Group for Indigenous Affairs, n.d.). Of interest is the NZ Financial Markets Authority's (2018) guideline on koha, a Māori custom of giving gifts, offerings, donations, or contributions (Moorfield, n.d.).

Trend 5: Corporate reporting & proactive disclosures

The CDP et al. (2020) describe corporate reporting as a way stakeholders "can understand and evaluate companies' performance, just as companies themselves use information internally to inform decision-

making” (p. 2). There are three main types of reporting: financial, non-financial, and integrated. As part of the reporting process, sets of information or “disclosures” about the organization are released for external use (Corporate Finance Institute, n.d.). These disclosures are usually proactive (i.e. organizations report the information before they are asked) (Government of Canada, 2020). B.C. PSOs’ proactive disclosure requirements appear in their enabling legislation and other statutes (discussed [here](#)). They also have obligations to not disclose certain information under the *Freedom of Information and Protection of Privacy Act*. These requirements, along with the Public Sector Accounting Standards, create each PSOs’ corporate reporting framework (International Accounting Standards, n.d.).

Financial reporting

Financial reporting’s global application and maturation have resulted in rigorous, widely accepted standards (CDP et al., 2020; Deloitte et al., 2020) like the Public Sector Accounting Standards; however, there is growing consensus among standard-setters, stakeholders, researchers, and policymakers that reporting solely on financials is no longer sufficient (Addas et al., 2020; Campagnoni et al., 2015; Stephenson, 2018). One reason is that financial metrics are better “indicators of short-term performance” than of “long-term value creation” (Sullivan, 2014, p. 2). Recall from Trend 4 that long-termism is the priority. Furthermore, when valuing organizations, the worth of their intangible assets—which are not or inadequately reflected in financial reporting (Campagnoni et al., 2015; Colgren, 2017, as cited in Addas et al., 2020)—is increasingly exceeding their tangible assets’ (Ocean Tomo, 2020).

Non-financial reporting

Sustainability reporting is the leading type of non-financial reporting (CDP et al., 2020); although, ESG has gained recent traction for its ability to influence organizations’ performances, manage risks, and create long-term value (Henisz et al., 2019; Deloitte et al., 2020). Forrest (2020) defines ESG as “a broad area of study that covers everything from environmental sustainability...to social responsibility and good governance” (para. 13). Some view ESG as synonymous with sustainability (e.g., B.C. Investment Management Corporation [2020], Strandberg [2017]) while others (e.g., Campagnoni et al. [2015], Silverstein & Sullivan [2020]) differentiate. Additional complications include the use of terms like ESG- or ESG/sustainability and ESG as an investment strategy. Silverstein & Sullivan (2020) say the lack of distinction and confusion is “due to the rapid pace of change in ESG and corporate purpose” (p. 2).

To fix a gap said to be left by regulators and legislators, numerous voluntary guidance for non-financial reporting have developed (Campagnoni et al., 2015; Silverstein & Sullivan, 2020). The problem is that, now, there is an overabundance (Addas et al., 2020); although, some standardization initiatives are underway (CDP et al., 2020). The goal of convergence is to have “reporting that is as...accepted as” it is “for financial reporting” (Deloitte et al., 2020, p. 44). Newer guidance in both reporting areas has been developed using existing guidance so organizations can align over time (Task Force on Climate-Related Financial Disclosures [TCFD], 2017). Examples include the TCFD and the Stakeholder-Capitalism Metrics (which are organized “under pillars that are aligned with the [UN’s] SDGs and principal ESG domains” [Deloitte et al., 2020, p. 6]). Other examples of guidance include the Global Reporting Initiative’s (2020) Sustainability Reporting Standards and the Sustainability Accounting Standards Board’s (n.d.) Standards.

Non-financial reporting remains mostly voluntary except where it is a condition of membership, meaning organizations can choose what works for them (Campagnoni et al., 2015). Other benefits of non-financial reporting from Campagnoni et al., CDP et al. (2020), Deloitte Canada (2020), Deloitte et al. (2020), Murphy (2020), Silverstein & Sullivan (2020), and Sullivan (2014) include: brand differentiation, enhanced reputation; long-term value and sustainability creation; attraction and retention of capital and talent; increases management’s awareness of opportunities/risks in overlooked areas; and, disclosures

intended for a variety of users. Based on the same authors as well as Christensen (2020) and Jørgensen (2020), limitations include: disclosure overload; varying information quality; incomparable data between organizations due to different metrics and reporting frameworks; and, it insufficiently materializes change. Furthermore, since the guidance is not standardized and lacks regulatory oversight, there is a lack of agreed-upon BPs; although, the U.S. Chamber of Commerce (2019) presents some.

The metrics organizations use, or which they are evaluated using, for their ESG/sustainability efforts also remain largely voluntary. If recommendation #10 from the B.C. Emerging Economy Task Force (2020) is adopted, it is likely that non-financial metrics for B.C.’s PSOs will require more board oversight. There are many possible metrics to choose from, like those by the NASDAQ in Figure 5 (sourced from Deloitte Canada, 2020, p. 16), the CFA Institute (n.d.), or Leins (2020). Organizations are also encouraged to align their metrics with the UN’s SDGs (Addas et al., 2020; Deloitte et al., 2020).

Figure 5: Deloitte Canada’s (2020) summary of the NASDAQ’s 2019 ESG metrics

(E)		(S)		(G)	
E1	GHG emissions	S1	CEO pay ratio	G1	Board diversity
E2	Emissions intensity	S2	Gender pay ratio	G2	Board independence
E3	Energy usage	S3	Employee turnover	G3	Incentivized pay
E4	Energy intensity	S4	Gender diversity	G4	Collective bargaining
E5	Energy mix	S5	Temporary worker ratio	G5	Supplier code of conduct
E6	Water usage	S6	Non-discrimination	G6	Ethics and anti-corruption
E7	Environmental operations	S7	Injury rate	G7	Data privacy
E8	Climate oversight/board	S8	Global health and safety	G8	ESG reporting
E9	Climate oversight/management	S9	Child and forced labor	G9	Disclosure practices
E10	Climate risk mitigation	S10	Human rights	G10	External assurance

Integrated reporting (IR)

IR draws from financial and non-financial reporting as well as governance disclosures to more holistically communicate how organizations are performing and creating value (Campagnoni et al., 2015). The most popular IR Framework is the International Integrated Reporting Council’s (IIRC, 2013). According to Argüden (2016), the framework’s objective is to improve organizations’ disclosures about their processes for creating value over the short- to long-term “by incorporating material information about the organization’s strategy, governance, performance, and prospects in a clear, concise, and comparable” report (p. 615). The IR Framework does not include any disclosure requirements. Instead, it has “headings for disclosures that an [integrated report] would include under each of the [framework’s eight] Content Elements” (Campagnoni et al., 2015, p. 21). This is so organizations can adopt disclosures which suit them; although, it necessitates looking elsewhere for disclosure guidance.

Trend 6: Public interest disclosures

Definitions of public interest disclosures relate to current and former employees of an organization who, in good faith, report real or perceived serious wrongdoings (McEvoy, 2016). The B.C. Government introduced their whistleblower protection legislation, the *Public Interest Disclosure Act* (PIDA), in 2018. They were the last province to do so which meant the Act was able to draw from other jurisdictions’ BPs (B.C. Office of the Ombudsperson [OotO], 2019, 2020). PIDA is set to be reviewed in 2024 and is anticipated to be amended to cover B.C.’s PSOs (“B.C.’s Public...,” 2019; OotO, 2020). Research shows boards in similar situations (i.e. those pending such regulation) are ensuring they have “processes to mitigate the impact of enforcement” like “procedures that encourage the early identification of misconduct” (Pierce,

2016, p. 5). If PIDA is amended as anticipated, the OotO (2020) suggests B.C.'s boards can expect a push to normalize speaking up to enhance workplace culture. Boards may also want to prepare for possible issues, including dissatisfied employees abusing the process for sabotage or reprisal protections creating conflict if the whistleblower, though anonymous, feels they are being excluded (Ashurst, 2019).

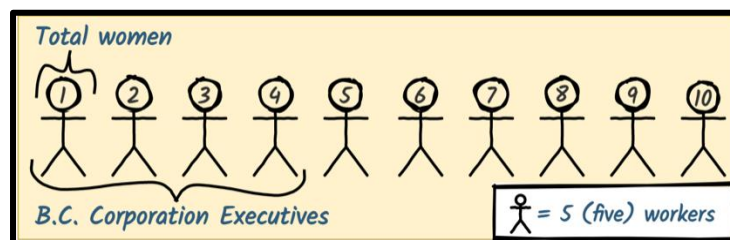
Theme 7: Remuneration/compensation (R/C)

These two terms are often used interchangeably, even by the B.C. Government. The B.C. PSEC Secretariat's (2020) definition of remuneration excludes non-monetary benefits whereas the *Public Sector Employers Act's* includes monetary and non-monetary benefits and says these, together, form compensation. In B.C., PSO appointees' R/C is set by the B.C. Treasury Board's directives (2020a, 2020b). Therefore, most BPs about board R/C are out of scope; but, some Canadian PSO-specific ones from Fremeth & Holburn (2019, p. 10) include: "annually disclos[ing] the amount of [R/C] paid to each...director for the [past] year"; having R/C "reflect the time...required of directors to fulfill their responsibilities"; and, providing R/C "at a level that attracts sufficiently qualified and experienced candidates" but not which "interferes with [their] ability to be independent or forthright in [their] views, or willingness to challenge management".

The boards of B.C.'s PSOs have relatively more control of executive R/C; although, there are limits (as per policies mostly overseen by the B.C. PSEC Secretariat [CABRO, 2019b]). CEO R/C is an increasingly important topic to stakeholders, particularly in relation to the median employee salaries and disclosures about pay-for-performance (Deloitte Canada, 2020; Droste et al., 2020; Park, 2016). CABRO (2019b) says B.C. is a national leader in executive R/C because the *Public Sector Employers Act* requires: the annual disclosure of CEOs' (and the other highest paid employees') R/C; each board chair attest to the accuracy of these disclosures; and, CEO R/C and tenure to be "tied to performance and measured against written performance expectations" (pp. 8-11). Based on du Plessis & Natesan (2020), B.C.'s boards may want to consider the IoDSA's (2016) advice to: link R/C to beyond just financial performance; ensure the R/C is "fair and responsible in the context of overall employee" R/C (p. 31); and, disclose how this is all done.

Another consideration for B.C.'s boards is executive pay equity. Culbert & Griffiths (2020) found that of the 50 highest paid B.C. public sector workers, 21 (42%) were executives for B.C. corporations. Of these 21, 6 (28.5%) were women. These women were also the only women in the top 50, meaning women made up 12% of the highest paid B.C. public sector workers. These figures are presented visually in Figure 6. Notably, B.C. has the highest gender wage gap of any province, with women making \$0.81 for every \$1 earned by men in equivalent positions (Statistics Canada, 2019). This problem is not, however, unique to B.C. In a study of the Norwegian gender quota's effects, women were underrepresented as board chairs and CEOs which corresponded with them receiving less R/C (Gidlund & Lund, 2017).

Figure 6: Gendered visualization of the 50 highest paid B.C. public sector workers



4.3. Summary

The objective of this section was to garner insights into what the governance and board related-BPs are as well as establish how we know a practice is best and best for whom. What revealed is a fixation on what the BPs are, less so on how they are developed and decided on. It is generally understood that the issuing bodies of BPs should make the BPs tailorable and reflect the special circumstances of the jurisdiction wherein they apply. As for what the BPs are, it varies. Common themes are outlined in Figure 7. The figure also summarizes key governance and BP areas boards need to address, now or soon. To navigate these emerging trends, there are many resources at boards' disposals; though, as boards struggle to navigate what applies to them, the variety may be hindering the resources' collective utility. Ultimately, the findings underscore the need for balance and flexibility if boards are to pursue strategic, innovative, and good governance objectives, either voluntarily or as part of a regulatory framework.

Figure 7: Summary of the literature on best practices & emerging governance trends for boards

<i>The vast & diverse literature says...</i>	
<i>Best practices for boards</i>	<i>Emerging trends for boards</i>
<ul style="list-style-type: none"> • Work with management to develop visions or strategies for how the organization will address emerging trends. • Adopt practices which suit the needs and capabilities of the organization but also meet expectations and requirements. • Regularly review the practices (and amend as necessary) to ensure they are effective. • For sustainability and value creation purposes, oversee the organization is focused on long-termism. This can be by exceeding compliance requirements and embracing innovations rather than being risk adverse. • Set the “tone at the top” for the organization’s culture and governance arrangements. 	<ul style="list-style-type: none"> • Improvements to board quality (e.g., advancing inclusion efforts and diversity beyond gender, utilizing competency matrixes); • Strengthened risk governance & emergency preparedness; • Better understanding and oversight of information technology governance, particularly as it relates to embracing new innovations; • Demands for corporate social responsibility and activism; • Standardizing non-financial corporate reporting and proactive disclosures; • Regulated public interest disclosures; and, • Transparency over remuneration/compensation.

Section 5: Cross-Jurisdictional Scan of Governance-Related Documents

This section presents the findings from the review of four governance guides and one CG code identified through a cross-jurisdictional scan. The objective is to inform what the BPs for the boards of B.C.'s PSOs could be and how the BPs could be relayed. The section begins with a high-level discussion about the types of governance documents that exist and the features of those reviewed. Following this is a sub-section about how the selected documents and their governance guidance are structured. The next sub-section addresses the documents' overlapping principles and practices by organizing them into themes. Notable or deviating content from the themes is highlighted in tables throughout the section.

5.1. Types of documents found cross-jurisdictionally & features of those reviewed

Governance-related documents are used globally by organizations in all sectors to ascertain BPs, what is expected of them, and their compliance requirements. Documents include Listing Requirements, CG codes, governance guides, legislation, and orientation-style documents. This review observed four governance guides and one CG code: the Australian National Audit Office's (ANAO, 2014) *Public Sector Governance* guide; the Chartered Institute of Public Finance and Accountancy & International Federation of Accountants' (CIPFA & IFAC, 2014) *International Framework: Good Governance in the Public Sector*; the NZ Financial Markets Authority's (NZ FMA, 2018) *Corporate Governance in New Zealand: Principles and Guidelines*; the Saskatchewan Ministry of Health's (SMoH, n.d.) *Guide to Corporate Governance*; and, the Institute of Directors in South Africa's (IoDSA, 2016) *King IV* report on CG. A synopsis of the documents, including their target audiences and key characteristics, is provided in Table 3.

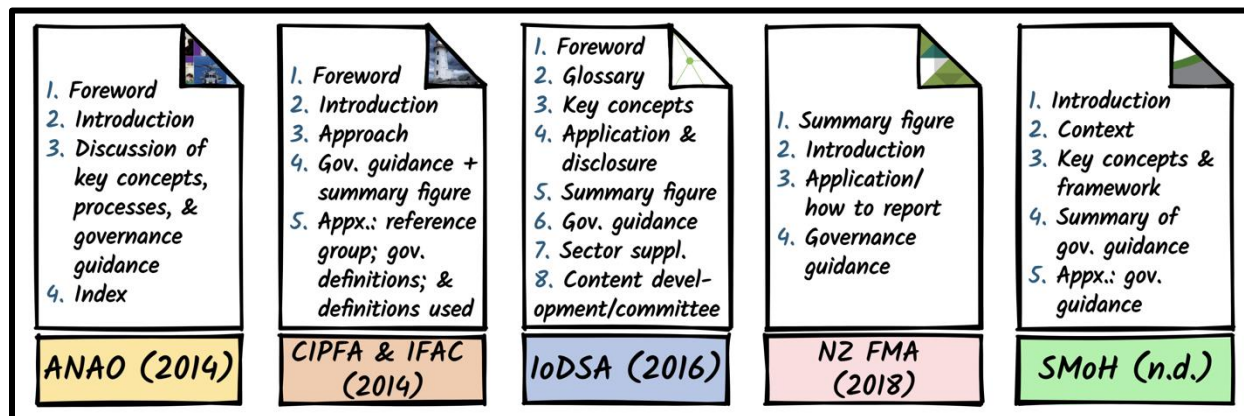
Table 3: Synopsis of the documents reviewed in the cross-jurisdictional review

Document:	ANAO (2014)	CIPFA & IFAC (2014)	IoDSA (2016)	NZ FMA (2018)	SMoH (n.d.)
Edition:	2 nd	1 st	4 th	2 nd	Unknown
Years since last edition:	11 years	N/A	7 years	4 years	Unknown
Document type:	Governance guide	Governance guide	Corporate governance code	Governance guide	Governance guide
# of pages	82 pages	42 pages	128 pages	29 pages	34 pages
File formats available:	PDF	PDF	PDF	PDF	PDF
Language:	English	English	English	English	English
Target audience:	Public sector leaders and their staff	Anyone associated with governance (e.g., boards, auditors, managers)	Any governing body	Directors, executives, & advisors of any type of entity	Governing bodies in the Saskatchewan health system
Key characteristics of the document:	<ul style="list-style-type: none"> • Narrative • Level of detail useful for someone new to the public sector 	<ul style="list-style-type: none"> • Narrative • More conceptual than the other documents • Understanding of PSG required 	<ul style="list-style-type: none"> • Comprehensive • Ideal for gov. experts who could benefit from detailed guidance 	<ul style="list-style-type: none"> • Contemporary • Simple but precise—requires some understanding of governance 	<ul style="list-style-type: none"> • Uniquely organized • Sector specific but universally applicable

5.2. Structure of the documents reviewed & sections' contents

Each document's contents are uniquely structured; although, as shown in Figure 8, they often begin with a foreword and/or an introduction, one or multiple sections about the key concepts and processes, a section with governance guidance, and then supplementary materials. Four documents also include various summary figures but there is no commonality among where these appear. All these sections are discussed below along with overlap or disparities between documents and any notable content.

Figure 8: Overview of the structures of the cross-jurisdictional documents reviewed



Forewords

The CIPFA & IFAC and ANAO's forewords are one page. Both discuss the importance of good governance in the public sector, how it can be achieved, and how the documents can help. In comparison, the IoDSA's is four pages. The three forewords all appreciate those who helped develop the documents. They also indicate who the documents apply to or are relevant for. The ANAO and the IoDSA both discuss shifts in the governance and corporate domains which have occurred since their preceding documents were published. For the ANAO, the shift is a maturation of PSG. For the IoDSA (2016), it is "from financial...to inclusive capitalism", "from short-term...to long-term, sustainable capital markets", and "from siloed...to integrated reporting" (which is also noted in the CIPFA & IFAC's foreword) (pp. 4-5).

Introductions

Following the forewords, or when there is not one to start with, there is typically an introduction explaining the purpose of the document, how it is structured, how to use it, who it is intended for, and how it differs from previous versions. The IoDSA is the only one to forgo an introduction but all the aforementioned information areas are included in its other sections. Additional introductory features include: discussions about the importance and characteristics of good governance in the public sector (CIPFA & IFAC, 2014; SMOH, n.d.); useful publications for boards (NZ FMA, 2018); and, context about the boards' operating environment (e.g., relevant partners, relationship with government) (SMoH, n.d.).

Discussions of key concepts & processes

These sections shape and provide context to the succeeding guidance. Governance, accountability, and transparency are frequently discussed as key concepts. Discussions often describe what the concepts are, how they apply in that jurisdiction's context, what role the document has in advancing them, and any barriers to achieving them. Other key concepts as well as processes discussed include:

- The need for strong leadership and tailored governance, and to adjust governance arrangements to meet changing needs (ANAO, 2014; IoDSA, 2016);
- Corporate citizenship and sustainable development as well as underpinning philosophies and rationales for changes from the document's previous iteration (IoDSA, 2016);
- The document's framework and approach as well as what a board is and does, and its usual composition (CIPFA & IFAC, 2014);
- The board's legal, policy, and accountability framework, and an overview of the governance models boards can adopt (ANAO, 2014; SMoH, n.d.); and,
- How boards can report on and disclose their application of the documents' principles and practices (IoDSA, 2016; NZ FMA, 2018).

Governance guidance

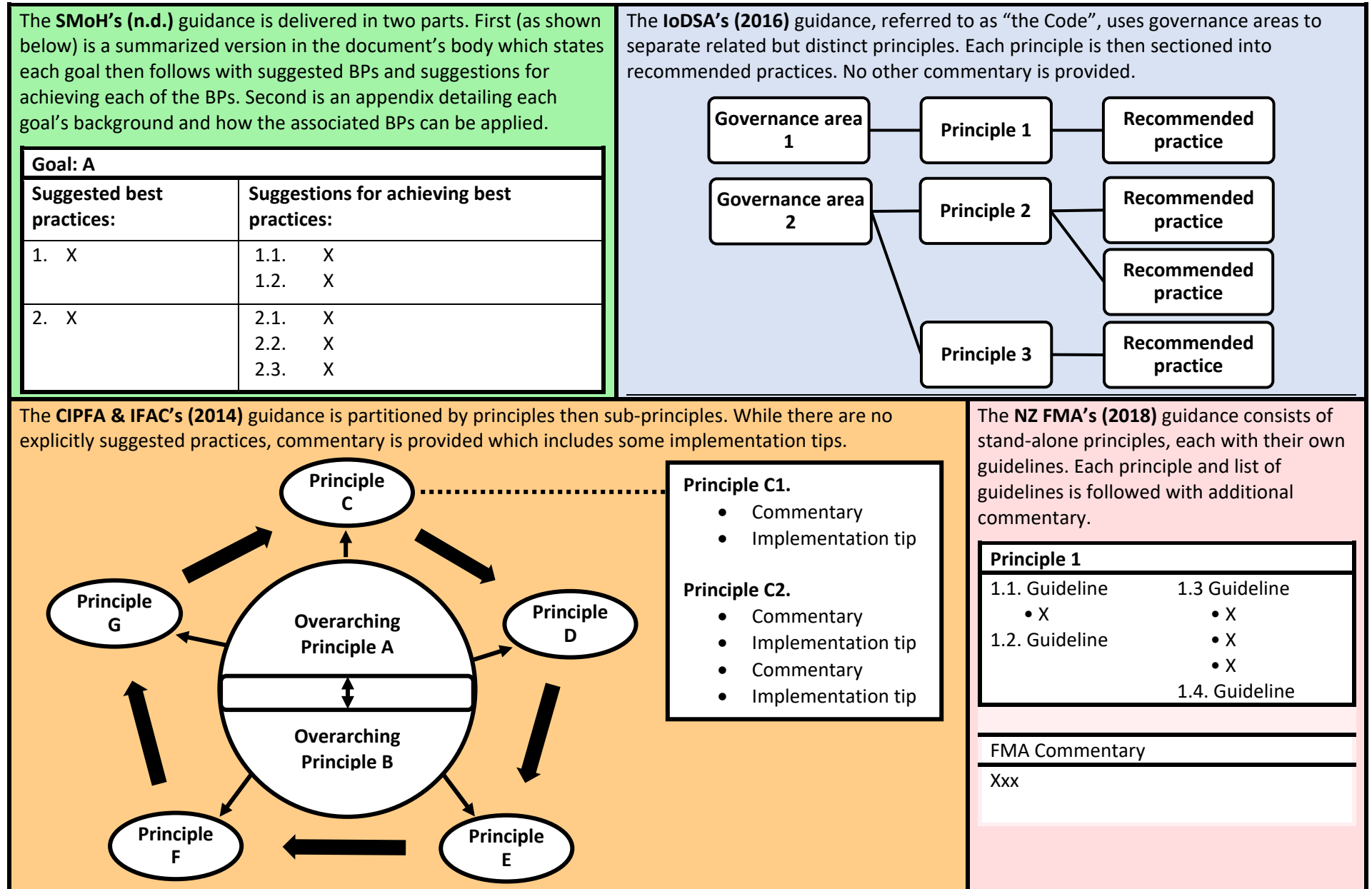
Each document provides guidance for achieving good governance. Most documents organize theirs by principles or goals then into practices or guidelines. The structures are further described and illustrated in Figure 9; however, the ANAO is not included. Instead of creating a standalone section for its guidance like the other documents, the ANAO provides a self-assessment checklist at the end of various chapters. These checklists are based on principles discussed in the corresponding chapter. The result is that apart from the checklists, the ANAO's guidance is quite narrative. The level of detail and context might be useful for someone new to public sector governance. The CIPFA & IFAC is similarly quite commentary heavy. Since its guidance is a framework intended to be applicable to a variety of jurisdictions, it is also more conceptual than the other documents. These characteristics make navigating and quickly identifying the tangible guidance challenging; but, could be useful for exploratory purposes.

The IoDSA's guidance is incredibly detailed and informative but not bewildering; though, the length of the guidance (35 pages not including sector supplements) might overwhelm someone who is just looking for high-level guidance. For this reason, it could be a great resource for corporate secretaries or other governance professionals who require or could benefit from its detailed guidance. Comparatively, the NZ FMA guidelines are short and simple. The guidance is contemporary, linear, and clear. Because of this, some understanding of governance might be required to fully understand the guidance and its potential applications; though, not much since concise commentaries are included. The SMoH is less linearly structured. Since there are two parts to the guidance—one summarized, one comprehensive—it can be challenging to navigate unless the parts are read in tandem. Other than this odd sequencing and lack of numbering, the parts themselves are clearly laid out. The summarized part articulates what the goals and practices are but does not provide commentary since the comprehensive part does this.

Supplementary materials & other features

For universal applicability, the IoDSA includes a section on sector supplements for, for example, non-profits, municipalities, and state-owned enterprises. The supplements explain any variations to the Code that sectors should make to best suit their needs. Other additional features found in the documents include: an index (ANAO, 2014); a list of the group members who developed the document (CIPFA & IFAC, 2014; IoDSA, 2016); links to websites and publications with additional information on governance practices (SMoH, n.d.); and, glossaries defining key concepts and terms used (CIPFA & IFAC, 2014; IoDSA, 2016). Notably, the IoDSA's (2016) glossary comes after the foreword, rather than at the end of the document, "so that the meanings given to technical terms are consistently understood" (p. 6).

Figure 9: Governance guidance structures from four of the documents reviewed



5.3. Good governance principles and practices

The documents all suggest that the core elements of effective governance include accountability and transparency. Rather than only include guidance for these two or other broad principles, the documents embed them into a range of more specific principles/goals, then into supporting practices, guidelines, recommendations, and/or implementation tips. This sub-section groups the documents' alike principles/goals into themes to identify overlapping or notable practices. Identifying these provides a comparator for the B.C. guidelines. For reference, Table 4 outlines where each theme appears most dominantly in the documents' principles/goals. When a theme does not dominantly appear in a particular document's principles/goals, it sometimes appears in the documents' practices, guidelines, recommendations, and/or implementation tips. For this reason, the preceding tables (Tables 5-14) with condensed practices related to each of the themes will cite documents that are shaded out in Table 4.

Table 4: Where the themes mostly appear in the principles/goals of the documents reviewed

Theme		ANAO (2014)*	CIPFA & IFAC (2014)	IoDSA (2016)	NZ FMA (2018)	SMoH (n.d.)
1	Delegation of roles & responsibilities	Ch. 5: Principle 3 (p. 69)		Principles 6, 8, & 10 (pp. 49-60)	Principle 3 (pp. 14-15)	Goals 2, 3, 8, & 10 (pp. 25-33)
2	Compliance, assurance, reporting, & disclosures	Ch. 4: Principles 6 & 7 (p. 55)	Principle G (pp. 31-32)	Principles 5 & 13 (pp. 48-64)	Principle 4 (pp. 16-17)	
3	Sustainability & stewardship		Principle C (pp. 19-20)	Principles 3 & 17 (pp. 45-73)		
4	Integrity		Principle A (pp. 13-15)	Principles 1 & 2 (pp. 43-45)	Principle 1 (pp. 8-9)	Goal 6 (p. 29)
5	Risk management	Ch. 3: Principle 2 & Ch. 4: Principle 5 (pp. 47-54)	Principle F (pp. 27-30)	Principle 11 (pp. 61-62)	Principle 6 (pp. 21-22)	
6	Competencies, capacity building, & succession planning		Principle E (pp. 23-26)	Principle 7 (pp. 50-53)		Goal 5 & 7 (pp. 28-30)
7	Performance	Ch. 3: Principles 1 & 3 (pp. 38-39)		Principle 9 (p. 58)	Principle 2 (pp. 10-13)	Goal 9 (p. 32).
8	Continuous improvement	Ch. 3: Principle 4 (p. 39)		Principle 12 (pp. 62-63)		
9	Remuneration			Principle 14 (pp. 64-67)	Principle 5 (pp. 19-20)	
10	Stakeholder engagement & information sharing	Ch. 4: Principles 1-4 & Ch. 5: Principles 1, 2, 4, & 6 (pp. 54-70)	Principle B (pp. 16-17)	Principle 16 (pp. 71-73)	Principle 8 (pp. 26-28)	

*Note: In the ANAO, the principles are not numbered in the self-assessment checklists but the practices found under the principles are. For navigability, the principles have been numbered following the order in which they appear in the checklist.

Theme 1: Delegation of roles & responsibilities

This theme appears directly in the CIPFA & IFAC, IoDSA, NZ FMA, and the SMoH's principles/goals. It also appears in the ANAO as a key area contributing to good governance outcomes. The practices which overlap or stand out are summarized and discussed in Table 5. The IoDSA and SMoH provide notably informative guidance on the board's roles and responsibilities in appointing/delegating to committees and management. The NZ FMA provides clear guidance on the board's use of committees.

Table 5: Condensed practices related to the delegation of roles & responsibilities

Practices:	Additional information and/or commentary from the documents:
#1 – The board should direct and oversee the org.'s delegation of authority framework, including ensuring all roles, responsibilities, and expectations are documented.	The board should “establish clear roles, responsibilities and governance arrangements” for itself, its committees, and management (ANAO, 2014, p. 69). The use of charters, terms of reference, and job descriptions should be incorporated into the delegation of authority framework. The board should ensure the documents are: understood by everyone they affect; regularly (at least annually) reviewed and amended as necessary to ensure their effectiveness; and, used as benchmarks for performance evaluations (SMoH, n.d.; ANAO, 2014; IoDSA, 2016). The board charter should also detail which responsibilities are reserved for the board and which have been delegated to management (CIPFA & IFAC, 2014; NZ FMA, 2018).
#2 – The board should ensure there are resources and arrangements which support advancing the org.'s strategic plan and mandate.	The board's leadership role includes “steering the [org.] and setting its strategic direction; approving policy and planning that [advance] the direction...; overseeing and monitoring of implementation and execution by management; and ensuring accountability for [org.] performance” (IoDSA, 2016, p. 43). Arrangements vary from policies for regulating board affairs to decision-making over how to measure value (CIPFA & IFAC, 2014). The board should regularly review and oversee changes to these arrangements to ensure they align with the org.'s mandate, and to “keep current on [BPs]” (SMoH, n.d., p. 24).
#3 – The board should consider delegating some of its roles and responsibilities to individual members, committees, and/or management.	Subject to law, this should be done whenever it enhances the board's effectiveness in key areas (NZ FMA, 2018). Whoever is delegated to must be capable and aware (e.g. management who receive delegations from the board via the CEO) since the board is ultimately accountable for its duties (ANAO, 2014). If the board delegates to a committee, it should approve a charter or terms of reference that outlines the delegations, tenure, composition, meeting procedures, reporting framework, and arrangements. Committee proceedings should, as part of the reporting framework, “be reported...to the board to allow other directors to” ask questions or seek explanations (NZ FMA, 2018, p. 14).
#4 – The board should consider delegating the administration of the org.'s governance framework to a corporate secretary (CS) or external service provider.	While it is the board chair's responsibility to create “a constructive governance culture”, the board should consider if the org. could benefit from professional CG services (NZ FMA, 2018, p. 10; CIPFA & IFAC, 2014). If so, the board should approve the CS/provider's appointment, contract, and removal, and ensure the CS/provider is not a board member but they: are empowered and able “to provide independent guidance and support at the highest level of decision-making for the [org.]”; have adequate access to, but operate at “an arms-length” with the board; “report to the [board] via the chair on all statutory duties and functions [done] in connection with the [board]”; and, for other matters, they “report to the...executive management designated for this” (IoDSA, 2016, pp. 59-60).
#5 – The board chair and CEO should work collaboratively as leaders but be separate positions that are not held simultaneously by one individual.	The chair should ensure effective governance by evaluating performances, managing board affairs, and serving as the board's spokesperson and its liaison with stakeholders. The CEO should report to the board, liaise between it and management, and lead the implementation and execution of the org.'s strategy and service delivery. To ensure the two can fulfill their responsibilities, they and the board should agree on 1) how many other governing body or professional positions they can hold, and 2) which committees they sit on (IoDSA, 2016). The CEO and chair should be separate to reduce conflicts of interest, except in special instances (which requires explaining) (NZ FMA, 2018, p. 13).

Theme 2: Compliance, assurance, reporting, & disclosures

This theme appears directly in the ANAO, CIPFA & IFAC, IoDSA, and NZ FMA's principles. The practices which overlap or stand out are summarized and discussed in Table 6. The standout document for disclosure guidance is the IoDSA since it embeds recommended disclosures in each of the other guidance areas. The NZ FMA provides the most comprehensive guidance on ESG and non-financial reporting.

Table 6: Condensed practices related to compliance, assurance, reporting, & disclosures

Practices:	Additional information and/or commentary from the documents:
#1 – The board should monitor the org.'s compliance with legislation and standards, and approve reports which verify this.	The board should consider approving a policy articulating its direction for compliance management, including how arrangements (e.g., data collection, warning letters) should be recorded and reported on (CIPFA & IFAC, 2014; IoDSA, 2016). Responsibility for implementation and execution should be delegated to management (NZ FMA, 2018). Each reporting period, the board should oversee that reports and information issued by the org. comply with legal requirements, expectations, and “meet the legitimate and reasonable information needs of material stakeholders” (IoDSA, 2016, p. 48). For the annual report, there should be a statement on how the org. did against its stated commitments and mandate (ANAO, 2014).
#2 – The board should direct and oversee the org.'s reporting framework which should integrate financial and non-financial info.	Management should develop the framework and the board should approve it (IoDSA, 2016). The framework should reflect the org.'s “legal requirements and intended audience” (IoDSA, 2016, p. 48) and “the interests of...stakeholders and material exposure to [ESG] factors” (NZ FMA, 2018, p. 16). Whichever framework is adopted, some form of non-financial reporting is important because it helps “stakeholders to assess the relationship between the [org.] and the [groups] it affects” (NZ FMA, 2018, p. 18). The IoDSA suggests publishing an integrated report at least annually. If this or a standalone non-financial framework is not (yet) feasible or appropriate, specific non-financial matters can be reported on (NZ FMA, 2018).
#3 – The board should ensure there are adequate auditing and assurance arrangements and consider delegating oversight of these to a committee.	Oversight of the integrity of annual financial statements, other external reports, and recommendation of the external auditors should be delegated (IoDSA, 2016). There should be “at least one [member] who is [an] accountant or has another recognised form of financial expertise” (NZ FMA, 2018, p. 14), or members should collectively “have the necessary financial literacy, skills and experience” (IoDSA, 2016, p. 56). The committee should meet annually with all auditors and without management to ensure an open forum and incorporate risk management into its oversight. The board should adopt a combined assurance model where internal and external providers address “significant risks and material matters” (IoDSA, 2016, p. 68). Since the external providers need to maintain their autonomy, the board should weigh the implications of requesting non-assurance services from them (NZ FMA, 2018).
#4 – The org.'s website should be used to publish reports and disclosures.	There are materials the org. must make public (e.g., CEO compensation, non-assurance work by external auditors). There is also information the board has discretion over disclosing (e.g. diversity metrics) but which they should if it benefits stakeholders. The information should be accessible on the org.'s website and any other platform that provides appropriate access (ANAO, 2014; IoDSA, 2016; NZ FMA, 2018). Each reporting period, the board should disclose, for example, “an overview of the arrangements for governing and managing compliance” and findings/outcomes of deviations from law (e.g. environmental) (IoDSA, 2016, p. 64).

Theme 3: Sustainability & stewardship

This theme appears directly in the CIPFA & IFAC and IoDSA's principles. The practices which overlap or stand out are summarized and discussed in Table 7. Notably, both documents observe sustainable outcomes through economic, social, and environmental areas (referred to by the IoDSA [2016] as the "triple context in which [organizations] operate" [p. 18]).

Table 7: Condensed practices related to sustainability & stewardship

Practices:	Additional information and/or commentary from the documents:
#1 – The board should direct the org.'s sustainability and stewardship endeavours, and oversee these align with other processes.	The direction should advance the org.'s strategic priorities, align with leading standards and legal requirements, be feasible to avoid being disingenuous, and articulate how corporate citizenship "should be approached and addressed by the [org.]" (IoDSA, 2016, p. 45; CIPFA & IFAC, 2014).
#2 – The board should oversee the meaningful inclusion of triple context indicators and targets in the org.'s planning and reporting.	Indicators and targets should relate to economic, social, and environmental areas. The board should release a statement to inform stakeholders about the indicators and targets, and how they will be measured, evaluated, and reported on (CIPFA & IFAC, 2014).
#3 – The board should consider delegating oversight of sustainability and stewardship to a committee.	Delegations include "oversight of, and reporting on, organisational ethics, responsible corporate citizenship, sustainable development and stakeholder relationships" (IoDSA, 2016, p. 57). The committee should have executive and non-executive members, with the latter as the majority (IoDSA, 2016).
#4 – Each reporting period, the board should disclose material info. about the org.'s corporate citizenship endeavours to assure stakeholders of its sincerity.	Disclosures include transparent statements about how efforts have progressed or are influenced by external factors, as well "an overview of the arrangements for...responsible corporate citizenship; key areas of focus...; measures to monitor corporate citizenship and how the outcomes were addressed;" and "planned areas of future focus" (IoDSA, 2016, p. 46; CIPFA & IFAC, 2014).
#5 – (If applicable) The board should direct the org.'s responsible investing efforts but delegate the implementation and execution to management or an outsourced service provider.	The board should approve and publish a policy which "provide[s] for the adoption of a recognised responsible investment code" (IoDSA, 2016, p. 73). When efforts have been delegated to a provider, the board "should oversee the outsourcing is regulated by [a] formal mandate which reflects and gives effect to [the org.'s] responsible investment policy" and that the provider is held accountable for its compliance with the mandate (IoDSA, 2016, p. 73).

Theme 4: Integrity

This theme appears directly in the CIPFA & IFAC, IoDSA, NZ FMA, and SMoH's principles/goals. Most principles and practices involve ethics, conduct, and the rule of law. The practices which overlap or stand out are summarized and discussed in Table 8.

Table 8: Condensed practices related to integrity

Practices:	Additional information and/or commentary from the documents:
#1 – The board should lead and oversee the management of an ethical culture for the org. that is aligned with or exceeds its legal requirements.	The board's duty to uphold the rule of law and act with integrity is not limited to conflicts of interest or public interest disclosures (SMoH, n.d.); rather, the board should ensure ethical values permeate the org.'s operations (CIPFA & IFAC, 2014). It can do this by: promoting and acting in the org.'s and the public's best interest; directing "how ethics should be approached and addressed" so it exceeds legal compliance and "does not adversely affect", for example, "the environment"; and, be accountable for their and their delegated responsibilities (IoDSA, 2016, pp. 43-44).
#2 – The board should ensure the org. has a code of conduct and ethics (or a code for each of these areas) and that it regularly reviews it.	Implementation and execution may be delegated to management; but, the board should oversee the code's legislative compliance and that it covers how to: interact with stakeholders; manage real and perceived conflicts of interests; act with personal and professional integrity; use the org.'s information and property appropriately; and, deal with code breaches "based on their severity" (ANAO, 2014, p. 55; IoDSA, 2016). The code should also cover the org.'s key ethical risks, fair dealings, rules for giving, and how to monitor compliance with the code (NZ FMA, 2018). For the code's review, the board should evaluate whether it dealt with situations sufficiently (SMoH, n.d.).
#3 – The board should ensure the org.'s ethical standards are understood and that any supporting documents are accessible to them, staff, and stakeholders.	The board, management, and staff should be familiar with the types of conflicts of interest, how a conflict can occur and be addressed, what their "obligations [are] under law and policy" (ANAO, 2014, p. 55), and any "remedial actions that may be taken if warranted" (SMoH, n.d., p. 33). How individuals are made aware should be outlined in the code of conduct and ethics. The code should be made available on the org.'s website, "incorporate[ed]...in supplier and employee contracts", and, communicated during orientation and training (IoDSA, 2016, p. 44; NZ FMA, 2018).
#4 – The board should ensure there are adequate whistleblowing/feedback mechanisms in place.	Providing a safeguarded way to report non-ethical behaviour can advance the org.'s duty to act in the public interest (CIPFA & IFAC, 2014, p. 13). Methods include public interest disclosures and mechanisms for the identification and appropriate management of ethics breaches (IoDSA, 2016). The ANAO suggests designated officers be appointed and identified to receive and advance public interest disclosures.
#5 – Any conflict of interest should be disclosed to the whole board and documentation of private interests should be securely stored.	When a conflict is unavoidable, the board should be promptly informed to ensure: "members are aware that another member's interests are being affected" (SMoH, n.d., p. 29); and, the conflict is proactively managed (IoDSA, 2016). To encourage members to disclose fully, they should be provided with templates to complete which "set out the different types and sources of personal/private interests" (ANAO, 2014, p. 51). Since declaring private interests can be highly personal, the org. "must be conscious of privacy requirements and ensure that...documents are stored securely" (ANAO, 2014, p. 51). Conflicts could be recorded in a register (NZ FMA, 2018).
#6 – Each reporting period, the board should disclose its ethical arrangements and, when law permits, info. to uphold the org.'s integrity.	This is so the board and its members can be "held to account for ethical and effective leadership" (IoDSA, 2016, p. 44). The board should disclose: "an overview of the arrangements for governing and managing ethics; key areas of focus during the reporting period; measures taken to monitor organisational ethics and how the outcomes were addressed; planned areas of future focus" (IoDSA, 2016, p. 45) as well as "action taken on serious breaches" of the code of conduct and ethics (NZ FMA, 2018 p. 9).

Theme 5: Risk management (RM)

This theme appears directly in the ANAO, CIPFA & IFAC, IoDSA, and NZ FMA's principles. The documents' guidance in this area is generally quite similar; therefore, nothing is particularly notable. The practices which overlap or stand out are summarized and discussed in Table 9.

Table 9: Condensed practices related to risk management

Practices:	Additional information and/or commentary from the documents:
#1 – The board should govern the org.'s risk appetite and ensure RM arrangements and strategies reflect this.	The board should ensure the org.'s risk appetite and management strategies are designed to "achieve [the org.]'s objectives" (CIPFA & IFAC, 2014, p. 29). The board should consider "the limit of potential loss the [org. can] tolerate" (IoDSA, 2016, p. 61); but, it should avoid being risk averse as this can impede innovation (ANAO, 2014). The board should approve a risk governance policy to articulate its direction to those "responsible for developing and actioning specific" RM strategies (ANAO, 2014, p. 39).
#2 – The board should ensure there are rigorous RM processes in place that are actively engaged with and integral to the org.'s decision-making.	Risk should be considered during the board's deliberations, decision-making, and execution of its duties (ANAO, 2014). The board should ensure there are internal controls and criteria for RM which have been defined in a framework (NZ FMA, 2018). Whether the org. develops its own framework or adopts an existing one, it should include: business continuity plans (IoDSA, 2016); "risk register[s to] identify material risks", mitigation strategies, and "record the likelihood and impact of each risk (NZ FMA, 2018, p. 22); and, medium-term budgeting to account for risks "to future grant levels or taxation dependent on levels of economic activity" (CIPFA & IFAC, 2014, p. 22).
#3 – To effectively oversee RM, the board should ensure it regularly receives and reviews risk reports and assessments.	Risks need to be identified, analyzed, communicated, and monitored regularly (ANAO, 2014). The board can oversee this by receiving reports that: describe emerging and material strategic and operational risks, how these affect (or could) the org., how they are being managed, and potential upsides or opportunities the risks present (IoDSA, 2016; NZ FMA, 2018); explain the org.'s "dependence on resources and relationships" (IoDSA, 2016, p. 61); and, include analyses comparing the org. with its peers (CIPFA & IFAC, 2014). The board may also consider receiving "periodic independent assurance of the effectiveness of" the org.'s RM (IoDSA, 2016, p. 61).
#4 – The board should consider delegating oversight of RM to a committee.	While management should implement and execute RM, it may be beneficial to delegate oversight to a committee (IoDSA, 2016, p. 61). If a dedicated committee is not feasible, the board should consider adding to the audit committee (NZ FMA, 2016). Either way, the majority of members should be non-executive, independents of the board (ANAO, 2014). If the audit and risk committees are separate, the board should "consider for one or more members to have joint membership...for more effective functioning" (IoDSA, 2016, p. 57).
#5 – Each reporting period, the board should disclose, when appropriate and the law permits, the org.'s RM arrangements.	Without compromising sensitive information, disclosures should include: "key areas of focus..., including objectives, the key risks that the [org.] faces, [and] undue, unexpected or unusual risks and risks taken outside of risk tolerance levels; actions taken to monitor the effectiveness of [RM] and how the outcomes were addressed; planned areas of future focus" (IoDSA, 2016, p. 61), and "individual strategies for managing more significant risks and details on the board's appetite for risk in material areas" (NZ FMA, 2018, p. 22). The CIPFA & IFAC say disclosure could be done via an annual governance statement.

Theme 6: Competencies, capacity building, & succession planning

This theme appears directly in the CIPFA & IFAC, IoDSA, NZ FMA, and SMoH's principles/goals. The practices which overlap or stand out are summarized and discussed in Table 10. Notably, all the documents have practices specific to the board chair and/or CEO. Furthermore, many of the practices (except in the CIPFA & IFAC) relate to board composition, particularly skills, experiences, and diversity, as opposed to numerical composition. The concept of balance appears in both the IoDSA and NZ FMA.

Table 10: Condensed practices related to competencies, capacity building, & succession planning

Practices:	Additional information and/or commentary from the documents:
#1 – The board should ensure its composition meets the org.'s needs and its members are capable of and committed to fulfilling the org.'s mandate.	The appointment process should be should "fair, transparent, and effective" (CIPFA & IFAC, 2014, p. 25) and designed to recruit a "range of relevant skills and experiences" (NZ FMA, 2018, p. 10). If the board does not directly control its appointments, it should communicate its needs to the body responsible via the chair (CIPFA & IFAC, 2014; IoDSA, 2016). The board majority should be independent, non-executive members; but, the CEO and at least one other executive should sit on or attend board meetings to ensure multiple points of interaction with management (IoDSA, 2016; NZ FMA, 2018).
#2 – The board should promote diversity in its membership.	Members should be diverse in their backgrounds, skills, ages, genders, ethnicities, and experiences, and these attributes should complement each other whenever possible (CIPFA & IFAC, 2014; IoDSA, 2016; NZ FMA, 2018). Regardless of who appoints board members, the board can promote diversity by setting representation targets and adding diversity metrics to its skills/competency matrixes (IoDSA, 2016; NZ FMA, 2018).
#3 – The board should consider delegating the responsibility of recommending and/or nominating board and CEO candidates to a committee.	Boards, even those who do not appoint their members, can benefit from a nominations committee that recruits and recommends individuals for appointment, helps evaluate performances, "focus[es] resources on maintaining an appropriately sized and skilled board", and advises on succession planning (NZ FMA, 2018, p. 13). If a dedicated committee is not feasible, the board may delegate to an existing one (e.g. remunerations) or develop a joint one (e.g. governance) (SMoH, n.d.). Regardless, all members should be non-executives "to guard against corruption" (CIPFA & IFAC, 2014, p. 26).
#4 – Board members should receive a thorough orientation and partake in ongoing training and professional development opportunities.	For new members, orientations are necessary to expedite involvement. After, members should do professional development to build their and the org.'s capacities (IoDSA, 2016). Members should share their takeaways (SMoH, n.d.). The board may approve a policy which: captures these opportunities, how participation will be encouraged, and how the board chair and CEO will regularly review the opportunities available. The reviews should consider if existing programming meets individual or collective needs and responds to emerging risks, changing demands/expectations (CIPFA & IFAC, 2014).
#5 – The board should ensure the org. has, and regularly reviews, succession plans.	Succession planning should be an ongoing or scheduled process and include: plans for individual positions; "succession in [crises] and...over the longer term" (IoDSA, 2016, p. 59); coordinated membership turnover (e.g. fixed terms) (CIPFA & IFAC, 2014); and, a process for "identify[ing the] current and future skill and diversity needs of the [org.]" (NZ FMA, 2018, p. 11). A competency matrix can help this latter process and guide the board's search for candidates to recommend to the Minister Responsible (SMoH, n.d.).
#6 – Each reporting period, the board should report on the composition and competencies of its members as well as its capacity building and succession planning arrangements.	Disclosures include each member's name, appointment term, age, qualifications, and other governing body or professional positions they hold (SMoH, n.d.; IoDSA, 2016). The board should disclose its targets for (and progress on) representation, whether the membership has the right "mix of knowledge, skills, experience, diversity and independence", and "why any members...have been removed, resigned or retired" (IoDSA, 2016, p. 52). It should be clear if any executives sit on the board and how non-executives keep their independence (IoDSA, 2016; NZ FMA, 2018). The board should also disclose info. about CEO's and "the board's appointment, training and evaluation processes", and what succession planning exists for them (NZ FMA, 2018, p. 10; IoDSA, 2016).

Theme 7: Performance

This theme appears directly in the ANAO, IoDSA, NZ FMA, and SMoH's principles/goals. The practices which overlap or stand out are summarized and discussed in Table 11. The practices generally relate to how to improve and evaluate performance.

Table 11: Condensed practices related to performance

Practices:	Additional information and/or commentary from the documents:
#1 – The board should model desirable performance and direct and oversee the org.'s performance framework, including how performance is evaluated.	The board can guide org.-wide performance and validate its expectations for others by being ethical, "action orient[ed]" and "commit[ed] to quality outcomes" (ANAO, 2014, p. 38). The board should approve how it, its chair, members, and committees, CEO, corporate secretary, and programs/services will be evaluated; although, formal (e.g. regular) and informal (e.g. ad-hoc) evaluations are suggested. For individuals, self-assessments should be incorporated and the board chair should lead all but their own (CIPFA & IFAC, 2014; NZ FMA, 2018). The chair's should be led by the vice-chair or "an independent non-executive member" appointed by the board (IoDSA, 2016, p. 58). The chair may delegate the CEO's to a committee or a designated member (SMoH, n.d.). In advance of any evaluation, criteria should be agreed upon by the parties involved to encourage receptiveness.
#2 – Evaluations should be used to identify opportunities for improvement.	The board should ensure the evaluations' results are acted on as necessary (CIPFA & IFAC, 2014). This could be by doing follow-ups, taking corrective measures, or amending arrangements (SMoH, n.d.). Results should be used with findings from periodic horizon scans (to "build [the org.'s] capacity to identify implementation issues, respond to challenges and changing circumstances, and [improve] program and service delivery" (ANAO, 2014, p. 39).
#3 – Each reporting period, info. about the performance evaluation process should be disclosed.	The IoDSA (2016) suggests the following be disclosed: "a description of the performance evaluations undertaken during the reporting period, including their scope, whether they were formal or informal, and whether they were externally facilitated or not; an overview of the evaluation results and remedial actions taken; [and,] whether the [board] is satisfied that the evaluation process is improving its performance and effectiveness" (p. 58).

Theme 8: Continuous improvement

This theme appears directly in the ANAO and IoDSA's principles. The practices which overlap or stand out are summarized and discussed in Table 12. Generally, the practices are quite different. The ANAO focuses on using evaluation and review results to drive continuous improvement while the IoDSA looks at the integration and continuous improvement of IT into the org.'s governance framework.

Table 12: Condensed practices related to continuous improvement

Practices:	Additional information and/or commentary from the documents:
#1 – The board should periodically assess the effectiveness of the org.'s arrangements (e.g., governance, IT) and oversee the implementation of any recommendations to ensure the org. is aptly advancing.	The board should ensure the org. is responding to emerging trends and taking advantage of them. The board, with its committees and management, should regularly “evaluate and review governance arrangements and practices” to identify opportunities for improvement (ANAO, 2014, p. 39). For the org.'s IT arrangements, the board should consider receiving “periodic independent assurance on [their] effectiveness” (IoDSA, 2016, p. 63). Whether recommendations are issued internally or externally, the board should delegate implementation of them appropriately and monitor their execution (ANAO, 2014).
#2 – The board should direct, oversee, and—each reporting period—disclose information about the org.'s IT arrangements.	Leadership should promote “the use of [technology] and an innovative culture”, and the board should be responsible for directing how IT is to be approached and addressed (ANAO, 2014, p. 47; IoDSA, 2016). Each reporting period, the board should disclose “an overview of the arrangements for governing and managing” IT and “remedial actions taken [due to] major incidents” (IoDSA, 2016, p. 63).

Theme 9: Remuneration

This theme appears directly in the IoDSA and NZ FMA's principles. The practices which overlap or stand out are summarized and discussed in Table 13. Notably, in instances where remuneration for board members is set by an external body, both documents still suggest adopting a remuneration policy. Both documents' use of the term “remuneration” instead of “compensation” is also notable.

Table 13: Condensed practices related to remuneration

Practices:	Additional information and/or commentary from the documents:
#1 – The board should direct the org.'s remuneration framework and oversee that arrangements are effective.	The board should ensure its direction promotes transparency, aligns with the strategic priorities, and articulates how remuneration is done fairly and responsibly (IoDSA, 2016; NZ FMA, 2018). The board should be familiar with compensation practices and understand how they apply, especially for management (SMoH, n.d.)
#2 – The board should ensure the org. has a policy addressing fair and competitive organization-wide remuneration.	The policy should articulate the type of remuneration offered for positions. It should outline how arrangements will be fair but “competitive...for the skills, knowledge and experience required” (NZ FMA, 2018, p. 19) to “attract, motivate, reward and retain human capital” (IoDSA, 2016, p. 65). Where appropriate, the policy should explain when and how to tie remuneration to performance.
#3 – The board should consider delegating oversight of remuneration to a committee.	Especially for larger boards, a remuneration committee can help ensure related arrangements advance the orgs.' strategic priorities (NZ FMA, 2018). If a dedicated committee is not feasible, oversight can be delegated to another. All members should be non-executive, independent members (IoDSA, 2016; NZ FMA, 2018).
#4 – Each reporting period, the board should disclose the org.'s remuneration arrangements.	This can be by publishing the org.'s remuneration policy (NZ FMA, 2018); although, the IoDSA (2016) suggests publishing a report that provides: “context for remuneration...decisions”; an “overview of the main provisions of the” policy; and, a report detailing all remuneration awarded to” members and management (pp. 66-67).

Theme 10: Stakeholder engagement & information sharing

This theme appears directly in the ANAO (who provides the most comprehensive guidance in this area), CIPFA & IFAC, IoDSA, and NZ FMA's principles. The practices which overlap or stand out are summarized and discussed in Table 14. Most practices pertain to building, assessing, and recording relationships.

Table 14: Condensed practices related to stakeholder engagement & information sharing

Practices:	Additional information and/or commentary from the documents:
#1 – The board should understand the cross-org. environment so it can direct and oversee stakeholder relations.	The board should direct “how stakeholder relationships should be approached and conducted” by the org. (IoDSA, 2016, p. 71). The direction should “encourage...genuine engagement and consultation” and advance the org.’s strategic objectives (ANAO, 2014, p. 54; NZ FMA, 2018). The board should know who the key internal and external stakeholders are and have current “information about them” (ANAO, 2014, p. 54).
#2 – The board should ensure the org. has policy on stakeholder engagement and information sharing.	Policy should address who and for what the org. will consult with on, how to obtain and assess feedback from a diversity of stakeholders, how this feedback will be used to feed the board’s decisions, and how this will be communicated back to stakeholders (CIPFA & IFAC, 2014). The board should oversee the regular assessment of “compliance with [the policy] to ensure conduct towards [stakeholders] complies with [the org.’s] code of ethics and the law” (NZ FMA, 2018, p. 26). The board may also choose to approve policy which defines the org.’s relationship with each of its significant stakeholders.
#3 – The board should oversee and delegate to management the responsibility of carrying out stakeholder relations, engagement, and information sharing.	To support management with this, they and their staff should be “provided with training, resources and opportunities to develop the skills needed to build and maintain stakeholder relationships, including facilitation, coordination and negotiation skills” (ANAO, 2014, p. 54). The board should ensure the delegation results in: “methodologies for identifying...stakeholders and stakeholder groupings; determination of material stakeholders...; management of stakeholder risk as an integral part of [org.]-wide [RM]; formal mechanisms for engagement and communication with stakeholders; [and,] measurement of the quality of...relationships” (IoDSA, 2016, p. 71).
#4 – The board should ensure the org. is actively and meaningfully engaging with and seeking feedback from stakeholders.	The board can do this by asking stakeholders what and how frequently they want to be consulted on, and by seeking feedback throughout rather than at the end of a process (ANAO, 2014). Whichever feedback mechanism(s) the board approves, it should: be easily verifiable so stakeholders can trust them (CIPFA & IFAC, 2014); “align with current accepted social, ethical, and environmental norms” (NZ FMA, 2018, p. 26); suit the people involved and the task’s purpose, and be responsive to feedback (ANAO, 2014).
#5 – The board should collaborate with orgs. and entities outside government whenever it would be beneficial, and ensure arrangements are recorded.	The benefit of partnering with other orgs. is to “achieve optimal levels of service delivery within the constraints of limited resources” (CIPFA & IFAC, 2014, p. 17) and to “identify and share successful governance strategies” (ANAO, 2014, p. 17). There should be formal agreements (e.g., MOU, information sharing) which record each entity’s responsibilities and what they hope to achieve. They should also agree on how individual and shared risks will be managed, as well as “arrangements for funding, monitoring progress, and performance reporting” (ANAO, 2014, p. 69).
#6 – The board should ensure the org. has effective processes to share information among the org. and with partners, stakeholders, & the public.	Whether it is so the public can “access and analyse government-held data” (ANAO, 2014, p. 55), management can provide the board with more insights into their areas of responsibility (IoDSA, 2016), or so the org.’s partners receive their agreed information, the board should oversee the org.’s processes for requesting and distributing information (SMoH, n.d.). The processes, which the board may choose to outline in a policy or embed in others, should reflect the privacy requirements of the information being shared (e.g. de-identified data for an Open Government platform).

5.4. Summary

The cross-jurisdictional review displayed five ways to communicate similar governance ideals, principles, and practices. Each method reflects a different target audience which dictates what kind and how much information they need. Though the structures of the documents' governance guidance are significantly different, and the depth and styles of the guidance vary, the majority of the documents address ten common themes of good governance practices. These themes are useful comparators for the B.C. guidelines, particularly to identify practices that are similar or missing. The seven themes and corresponding board practices that are most prevalent across the five documents' guidance are:

- [Theme 1](#) **Delegating roles & responsibilities**, which generally involves outlining expectations for the board, committees, and management, and using these expectations as a benchmark during performance evaluations.
- [Theme 2](#) **Compliance, assurance, reporting, & disclosures**, which involves aligning the organization with legislation, standards, and expectations, and disclosing material information about its performance so compliance can be verified and the board can be held accountable.
- [Theme 4](#) **Integrity**, which generally involves governing in a way that demonstrates and reinforces a strong ethical culture for the organization.
- [Theme 5](#) **Risk management**, which generally involves understanding the risks faced by an organization and its affiliates, directing the organization's willingness to engage with risk, and overseeing the management of risk.
- [Theme 6](#) **Competencies, capacity building, & succession planning**, which involves having skilled and diverse leaders, capitalizing on and developing members' abilities to succeed in their roles, and effective arrangements for nominations, appointments, and successions.
- [Theme 7](#) **Performance**, which generally involves continuously monitoring and regularly reviewing individual, team, and organizational performances while also planning for optimization.
- [Theme 10](#) **Stakeholder engagement & information sharing**, which generally involves actively engaging as well as understanding and forming meaningful relationships with stakeholders.

The three themes and corresponding board practices which are less prevalent across the documents' guidance, but which are still common themes, are:

- [Theme 3](#) **Sustainability & stewardship**, which generally involves an organization's corporate citizenship endeavours and assuring its sincerity of this to its stakeholders.
- [Theme 8](#) **Continuous improvement**, which generally involves requesting and acting on recommendations designed to strengthen the organization's sustainability with a focus on improving programs, technologies, and the management of information.
- [Theme 9](#) **Remuneration**, which generally involves compensating individuals fairly, transparently, and responsibly, for their work.

Though each document has its purpose, in terms of those with effective board governance guidance, the IoDSA and NZ FMA stand out. They address the most themes (the IoDSA addresses them all, the NZ FMA addresses seven), are straightforward, and universally applicable. The IoDSA is incredibly thorough, making it ideal for ascertaining the detailed principles and practices for boards. Its suggested disclosures are also incomparable to the other documents'. The NZ FMA is well-rounded. It covers a range of areas and provides an effective amount of commentary to contextualize the guidance. For these reasons, the documents could be used to envision and/or influence future B.C. guidelines.

Section 6: Interviews with 3 Corporate Secretaries & 4 Public Servants

This section presents the findings from interviews with three corporate secretaries, each from a B.C. PSO (Group 1), and four public servants from three provincial jurisdictions who work with or oversee their jurisdiction's PSO governance framework (Group 2). For Group 1, each corporate secretary had worked with governance and/or accountability structures, either in the public or public and private sectors, for between twelve and seventeen years. Group 2's experience with PSOs and PSO governance ranged from three to seventeen years. All the participants knew of but had varying familiarity with their jurisdiction's governance and/or BP-type document(s). Participants' responses were grouped into themes that reflect three general areas of findings: participants' observations and experiences; BPs for governing boards; and, BPs for the issuing bodies of governance/BP-type documents.

6.1. Participants' perceptions of their respective jurisdiction's document(s)

Group 1 agreed the B.C. guidelines are outdated but they also said the guidelines are written in plain language and a good resource for new corporate secretaries. Two participants said the guidelines provide useful governance guidance while the other disagreed because of how advanced their PSO's governance framework is. Cross-jurisdictionally, one set of documents was described as short, vague, and lacking consequences for PSOs who do not comply. Another participant described their jurisdiction's document as effective since it does not overburden or create unrealistic expectations for the PSOs. The remaining participant said theirs is user-friendly, articulate, and covers the basics of good governance.

6.2. Purpose & frequency of referring to governance- & BP-type documents

B.C.'s guidelines & other jurisdictions' documents

One Group 1 participant said they do not frequently refer to the guidelines. Instead, they use their PSO's governance framework (e.g., enabling legislation, by-laws, policies) for guidance. The rest of Group 1 refers to the guidelines on a semi- to annual basis to assess their PSO's committees and/or board for compliance (e.g. auditing Crown corporation Service Plan drafts against disclosure requirements). Two Group 2 participants also refer to their jurisdiction's document(s) regularly, sometimes daily, to provide consistent policy direction and discern which PSOs apply to which sections.

Other BP-type documents

Group 1 said the purpose of referencing other documents is to obtain supplementary advice for their boards about BPs. For Group 2, other documents help them realize how their jurisdictions compare; although, variances in the definitions and structures of PSOs can make comparisons challenging. Collectively, participants said they refer to: guidelines by the Canadian Audit and Accountability Foundation and Certified In-House Counsel courses; resources by the Governance Professionals of Canada, Governance Institute of Australia, CPA Canada (e.g. *20 Questions Directors Should Ask About* series), and The Conference Board of Canada; Fremeth & Holburn's (2019) governance BP report for Crown corporations in Canada; publications on board successes and failures; as well as, the GPI modules and materials from other B.C. Crown corporations (e.g. Community Living BC).

6.3. Accessibility & inclusivity of the documents

When asked about who might not find the B.C. guidelines accessible—other than those who rely on them (e.g., corporate secretaries, board chairs, CEOs) and the general public—Group 1 participants identified people whose first language is not English, those who are visually impaired, and executive

assistants to senior management. This last one was described as a missed opportunity because they often support committees who could benefit from information in the guidelines. When asked about who might not find the guidelines inclusive, Group 1 participants said Indigenous peoples with their own governance frameworks or viewpoints as well as peoples with disabilities or access issues. Despite this, two participants said the guidelines should maintain their focus on governance professionals. One explained it would be too much of an undertaking to try to make the guidelines inclusive of all groups.

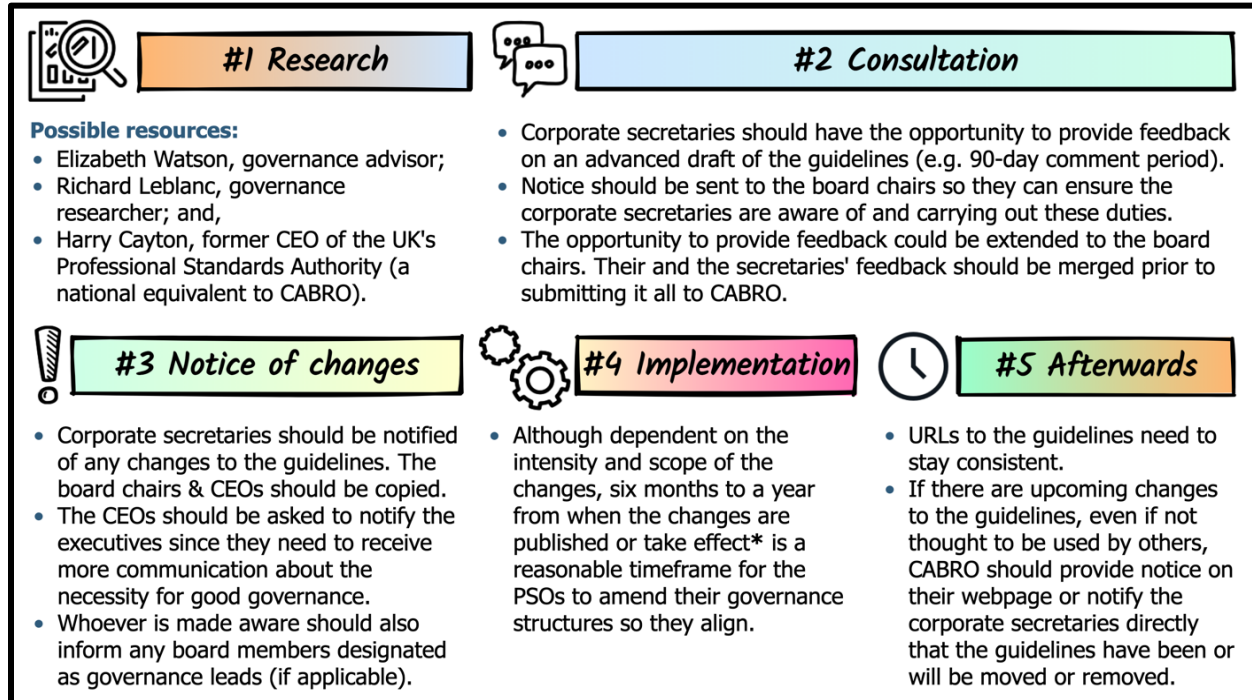
Participants were asked to rate, on a scale of 1 to 5, their jurisdiction's document(s) level of accessibility and inclusivity for those who rely on them and the public. The participants all provided ratings except one from Group 2 who said they lacked insight into others' experiences. The ratings, shown in **Appendix E**, varied and are therefore inconclusive; however, there were suggestions on how to improve the documents' level of accessibility and inclusivity. Some of Group 2's suggestions were specific to their jurisdiction's document(s) but have been reframed for CABRO and the B.C. guidelines.

<i>Ideas for improving the B.C. guidelines' level of accessibility</i>	
<i>CABRO could...</i>	
1	Post the guidelines in a prominent place with other resources (e.g. a resource library on CABRO's website).
2	Keep the URL to the guidelines consistent.
3	Ensure the guidelines are regularly updated or at least reviewed for significant items.
4	Offer the guidelines in braille, other languages, or various file formats (e.g. PDF, Word) so it can be adapted.
5	Use an index like Gunningfox to assess the guidelines' level of readability.
6	Condense the guidelines into 10 pages and/or release a public-friendly narrative explaining the guidelines.
<i>The guidelines could...</i>	
1	Establish parameters around what practices are or are not advisable or permissible.
2	Provide combinations or possible examples of BPs for boards (e.g. combine committees meet quarterly).
<i>Ideas for improving the B.C. guidelines' level of inclusivity</i>	
<i>CABRO could...</i>	
1	Determine the basic practices that apply to PSOs, leaving the boards to develop guidance on anything else.
2	Hire a plain language writer to draft or assess the readability of the guidelines.
<i>The guidelines could...</i>	
1	Elaborate on particularly important or emerging areas of importance to boards, or areas which affect them.
2	Use plain language or include footnotes that describe, in plain language, governance nomenclatures (like ex-officio, whose use is important because of its distinct legal meaning).
3	Use gender-inclusive language (e.g. they/them instead of she/he).
4	Convey that the included practices are basic and intended to apply to any PSO, and that they can be tailored to suit a PSO's governance framework.
5	Provide direction about how to apply the practices, or how they do apply, in different situations/contexts.
6	Use universally understood, or at least not so governance-specific, examples to accommodate various ways of knowing (e.g. Indigenous peoples').

6.4. Updates to the documents & BPs

Group 2 reported that, in their jurisdictions, once a document is outdated, it is typically removed from circulation and only available internally until an update is released. Both groups said it is important to regularly review and (as necessary) update governance and BP-related documents. Despite disagreeing over whether the B.C. guidelines currently provide effective guidance, Group 1 agreed an update would increase effectiveness. One participant said the process for doing so should be easy for CABRO to ensure it gets done. Another said the process is worthwhile since it sets the standards for PSOs. Participants' feedback for what steps could be taken to review/update the guidelines is outlined in Figure 10.

Figure 10: Recommended steps to updating the B.C. guidelines



*Group 1 agreed the guidelines should not be legislated to avoid make-work projects and maintain flexibility for the PSOs, particularly those with more limited resources.

Participants flagged four practices as outdated. The first pertains to certain communication practices which fail to capture contemporary standards and the growth of social media. Next is the high valuation of ‘years of experience’ during the appointment process. The participant who flagged this said it can be problematic for succession planning and board diversity. The focus should, instead, be on finding the right fit of candidate. The third outdated practice relates to having several similarly oriented PSOs and the expansiveness of boards, particularly their compositions. These arguably burden the PSOs and those accessing their services; so, it is beneficial to cluster or merge similar PSOs. The last practice surrounds standardized conduct procedures. Since PSOs have already adopted these, the B.C. guidelines could be amended to include more tailorable standards of conduct.

6.5. Risk management

Group 1 said the guidelines need to be updated so risk-related BPs (e.g., emerging risk, IT governance) meet contemporary standards. One suggestion is to review the risk reports from Canadian banks, Treasury Boards, and federal ministries since problems often arise in the financial area and apply to the PSOs. Another suggestion is for CABRO to address the “glaring hole” in the B.C. guidelines that is IT governance. This could be through provisions for yearly cybersecurity reports and managing personally identifiable information, or by introducing a standalone IT governance document. The benefit of developing risk-related resources for PSOs was inferred after two Group 1 participants reported that some of B.C.’s PSOs lacked or struggled with their business continuity plan at the onset of the COVID-19 pandemic. One Group 2 participant said their jurisdiction is trying to be more risk-based in its approach by, for example, asking questions like “how do you get people to react (or care) to things that may, but not necessarily, happen?”. They also highlighted Gerd Gigerenzer’s book *Risk Savvy Decisions* which discusses approaches to risks with known and unknown probabilities.

6.6. Governance is not one-size-fits-all

Group 1 considered it CABRO's responsibility to decide what the BPs and disclosure requirements are. Afterwards, it should be up to the PSOs to comply or go beyond compliance. The participants' argument is that this empowers boards to adopt and apply practices that are organization-specific, user-friendly, and ultimately the most appropriate. Group 1 agreed that the current guidelines do not encourage this tailored approach; rather, it comes across as one-size-fits-all. One example is the description of the corporate secretary role which does not cover the nuances that arise. Participants want to see the document include several possible BP combinations as well as promote tailoring each practice.

6.7. Tracking & reporting disclosures

Two participants said tracking and reporting disclosures should be a joint effort between CABRO and the PSOs, and that clear expectations, realistic timelines, and continuity of requested information would be crucial. The other participant argued the information CABRO might obtain from involving itself would not be worth the public funds. Instead, they suggested CABRO identify ways to better support the PSOs' tracking capabilities. They also suggested each PSO designate one board member as a governance lead who works with the corporate secretary to ensure their PSO's governance compliance. For a cross-jurisdictional comparison, a Group 2 participant said they developed, in consultation with their Auditor General, a checklist for the PSOs' annual reports. While not required, the understanding is if a PSO fulfills most of the list then the Auditor General will be satisfied. Though Group 1 disagreed over CABRO having a larger role in tracking and reporting disclosures, they all had ideas for improving the process.

<i>Ideas for improving the process for tracking and reporting disclosures</i>	
CABRO could...	
1	Establish and publish the basic disclosure requirements for all the PSOs.
2	Send a survey to the corporate secretaries to establish a baseline of current governance practices. The survey could be done periodically to track the PSOs' governance growth while also giving them time to increase their capacities to meet any new tracking requirements.
3	Create a portal where whoever oversees a PSO's governance framework can record/report on disclosures.
The B.C. guidelines could...	
1	Include a sample disclosure form that can be tailored to a PSO's and/or board's needs.
2	Explain where each disclosure should be reported (e.g. PSOs' governance landing webpages).
3	Differentiate (e.g. by using different colours) statutory disclosures requirements from recommendations.

6.8. Alternative ways to communicate BPs

Group 1 brought up, but disagreed over the effectiveness of, introducing the BPs in the GIPI modules. Other suggestions for CABRO include offering targeted and tailored BP training, and updating its online presence to provide better governance education. Methods used by Group 2's jurisdictions include supplementary guidelines which elaborate on specific BPs; annual or general meetings with board chairs and CEOs to communicate BPs; online BP training; and, having legal counsel who advise the PSOs.

6.9. Fostering effective boards

Three areas specific to fostering effective boards emerged: remuneration; orientation and training; and performance evaluations, particularly in relation to performance reviews and succession planning. Beginning with remuneration, participants from both groups noted the importance of limiting the board chair's powers over laying out the compensation framework and retainers. Another suggestion is to update the director compensation component in the B.C. guidelines by plainly describing the Treasury

Board directives or by simply referring to it and including an embedded link. Next, several participants provided examples of governments leading in orientation and training. Australia and NZ were highlighted for their innovative digital approaches to training. Canada was referred to as a model for governance and accountability practices in part because of its exceptional training courses and onboarding. Manitoba was also identified as having a great training suite for board members.

Participants from both groups said standardized performance evaluations are necessary to ensure they do not seem like personal attacks. One Group 1 participant said members should evaluate themselves and their peers, the results of which are seen only by the board chair and corporate secretary. A Group 2 participant said evaluations are important for succession planning—as are effective recruitments, competency matrixes, and professional development opportunities. Another Group 1 participant said CABRO should implement shorter review periods for appointees since the current term review is ineffective if individuals are bad from the start. They made the comparison to other jobs where new hires have an initial period of probation. Another Group 2 participant raised that the UK has a commissioner responsible for reviewing public appointments. They said having something like this is important; otherwise, if you do not let people evaluate public appointees, transparency falls short.

6.10. Advancing the Government of B.C.'s commitments

Participants were told about the government's 2020/21 commitments to: reconciliation with Indigenous peoples; using a GBA+ lens to assess how people experience policies and programs differently; and, climate action and planning. Everyone had ideas for how CABRO and B.C.'s PSOs could advance these commitments except in two instances. One Group 1 participant said the commitment to GBA+ is important but should not be applied to every practice. Furthermore, Group 2 had no suggestions for advancing climate action or planning. Otherwise, there were three overlapping suggestions for all the commitments: 1) CABRO create sample checklists that the boards can use to report on their or their PSO's efforts and progress towards the commitments; 2) PSOs develop their own plans, which they track and report out on, for advancing the commitments; and 3) the guidelines use more inclusive language. Other individual ideas are presented subsequently.

To advance...	CABRO could...	The boards of B.C.'s PSOs could...
Reconciliation with Indigenous peoples:	1 Institute mandatory training for board appointees about Indigenous peoples, their cultures, and histories.	1 Undergo related training led by or in collaboration with the PSO's Indigenous partners.
		2 Regularly perform land acknowledgements.
		3 Involve Indigenous communities as partners to elevate their current involvement.
Climate action and planning:	1 Provide guidance to the PSOs on how they can increase their electronic infrastructure (e.g. how to shift away from using paper for everything).	1 Formalize a process for assessing the PSO's carbon footprint and oversee the development of carbon offsets.
		2 Establish a committee or group to advance this area. If it is deemed useful, they could develop the PSO's carbon footprint reports.
GBA+ and board diversity:	1 Institute a mandatory GBA+ training program for board members (which could be modelled off the BCPSA or Government of Canada's programs).	1 Undergo GBA+ training.
		2 Do GBA+ assessments of their operations to identify then make improvements.
	2 Do GBA+ assessment of appointment process including position postings, job descriptions, and interviews.	3 Publicly commit to growing geographic and geographic representation so it can be scrutinized by the Auditor General.

As it relates to GBA+ and board diversity, one Group 2 participant said their jurisdiction is exploring changing when PSOs' boards meet to be more conducive to a diversity of schedules. This comes after the agency received a complaint about how the times often unfairly exclude women and young people.

6.11. Summary

Although the interviews did not reveal much about what the BPs for boards are, they provided many ideas for CABRO to consider and confirmed the importance of providing boards with resources like the B.C. guidelines. Both groups said governance/BP-type documents can be used by boards to advance and sustain good governance; however, if these documents are not regularly updated or, at the very least, re-assessed against emerging trends or contemporary standards, they can become ineffective or obsolete. Based on the feedback from Group 1, the B.C. guidelines are in this latter area of ineffectualness. The participants recommended the guidelines be updated and that the steps for doing so include: consulting the corporate secretaries and perhaps the board chairs; providing sufficient notice of as well as time to implement the changes; maintaining a consistent location for the document online; and, regularly reviewing the guidelines and updating or amending as necessary.

In the B.C. guidelines were to be updated, the interview findings suggest the update: include practices and disclosures that reflect emerging trends and contemporary standards; as well as, include examples of BPs and encourage various applications to convey that the practices are tailorable. Based on the responses from both groups, documents like the guidelines should be written in a way that is geared towards and useful for governance professionals but which also reinforces that they are public documents used by media, Public Accounts Committees, and everyday engaged people to ascertain what is expected of PSOs. Moreover, since all the participants reported seeking out governance resources supplementary to their jurisdiction's (no matter how effective they perceived their jurisdiction's document(s) to be), it suggests even if the B.C. guidelines are updated, the document will not be a "be-all and end-all" resource for B.C.'s PSOs.

Section 7: Discussion & Analysis

This section discusses the three preceding research sections' findings. It identifies and focuses the discussion on three cross-cutting themes which emerged in the literature review, cross-jurisdictional scan, and interviews. These themes and their implications on the development of the project's options are then analyzed in relation to the project's research questions. The section concludes by summarizing key considerations for the development of the project's options.

7.1. Principal findings & how these refine the project's objective & research questions

The principal findings from each research method are as follows. The literature review revealed that: there are inconclusive differences between PSG and CG; the literature is fixated on what the BPs are for boards, less so on how they are developed and decided on; issuing bodies of BPs should make the BPs tailorable and reflect the special circumstances of the jurisdiction wherein they apply; suggested BPs for boards generally reflect their responsibility to oversee various areas, and those of emerging importance for boards include board quality, risk management and emergency preparedness, information technology, corporate social responsibility and activism, non-financial corporate reporting, public interest disclosures, and remuneration/compensation; and, there are many BP-related resources available to boards which can be helpful but may also be hindering the resources' collective utility.

The cross-jurisdictional scan found that the structures, styles, and comprehensiveness of governance guidance varies with the body issuing it; although, of the five documents reviewed (each of which was issued by a different body), the majority addressed ten common themes of good governance practices. Seven themes were prevalent: delegating roles and responsibilities; compliance, assurance, reporting, and disclosures; integrity; risk management; competencies, capacity building, and succession planning; performance; and, stakeholder engagement and information sharing. Three were less prevalent but still common themes: sustainability and stewardship; continuous improvement; and, remuneration. For comparative purposes, the IoDSA (2016) and NZ FMA (2018) stood out for their effectiveness, modernity, and universality. The IoDSA extensively covered all the themes while the NZ FMA addressed seven of them in a way that was less detailed but very straightforward.

The interview findings confirmed the importance of providing boards with resources like the B.C. guidelines; however, the responses from Group 1 (B.C. PSO Staff) confirmed what the project suspected: the B.C. guidelines are outdated. The findings indicate that governance guidance should be regularly re-assessed against emerging trends and contemporary standards and, whenever necessary, updated. If the B.C. guidelines are updated, the findings suggest any included practices should be tailorable and conveyed as such. This could be by providing examples of how BPs apply in different situations or a variety of BPs to choose from. Moreover, the consensus was that documents like the B.C. guidelines should be written in a way that is geared towards and useful for those who purposefully use them (e.g. governance professionals) but which also reflects that they are public documents accessed by media, Public Accounts Committees, and everyday engaged people to ascertain what is expected of PSOs.

Viewing these findings in relation to the project's initial objective and research questions (as outlined in [Section 1](#)), it is apparent that the objective and questions could have been clearer or otherwise more suitable. For example, despite the client's interest in moving away from CG to PSG, the research was inconclusive on whether there was a significant difference between the two. Particularly, since most-all suggested board BPs apply in either context. Furthermore, while providing some history and context to the B.C. guidelines was necessary to establish the document is an important comparator, it did not warrant a significant exploration—nor was one done—and therefore should not have been a research

question. Now, with a better understanding of the emerging trends in board governance, what guidance is being offered elsewhere, and individuals' perceptions of how BPs should be relayed, the research questions are clearer. The primary question which requires answering is twofold:

- **What are the best governance practices for the boards of B.C.'s PSOs?** The answers to this will verify whether the guidelines—as the project's key reference point—are outdated and, if they are, which BPs are omitted, need amending, or are no longer relevant or accurate.
- **How should these best governance practices be relayed?** This requires analyzing whether the guidelines are the best delivery method for BPs or if there is a superior alternative. It also necessitates considering who the target audience is and what their needs are.

To address these questions, two secondary questions must first be answered:

- **How do we know a practice is the best and for whom?** The answers to this will be the parameters for deducing what is best for the boards of B.C.'s PSOs from the predominantly non-B.C. specific research.
- **What is being done elsewhere?** This is to assemble additional comparators, uncover practices not yet considered by B.C., and affirm practices really are the best when applied.

With these questions as well as CABRO's responsibilities in mind, the project's refined objective is to: research the best governance practices for boards to identify those which work or could work in the B.C. context (including alignment with the government's priorities); and, use these findings to inform recommendations for CABRO about what the contemporary and upcoming BP standards are and how these could be relayed to the boards of B.C.'s PSOs.

7.2. Discussion about the cross-cutting themes from the findings

This sub-section summarizes the key themes which appeared across the project's review of literature on board governance, BPs, and emerging trends; cross-jurisdictional scan of governance-related documents; and, interviews with corporate secretaries and public servants. Although risk management was, for example, a BP area which appeared in each research method's findings, specific practices like this have been grouped into the broader cross-cutting themes discussed below.

Theme 1: Boards are expected to be proficient in a substantial variety of complex areas

The literature review and cross-jurisdictional scan revealed seven and ten themes, respectively, of areas which boards need to be aware of or, ideally, have proficient knowledge in. The themes themselves are often complex and extensive. For example, having proficient knowledge of risk management requires understanding what risk is, how to identify and effectively oversee management's management of it, and the context and scope of the risks (e.g., knowing what climate change is and how it affects the organization's operations, having the technological literacy to understand the risks presented in cybersecurity reports).

In addition to being proficient in a variety of well-established areas (e.g., financial reporting, strategic planning, ethical conduct), the findings were clear that boards must also provide effective oversight of uncertain and emerging areas. Essentially, matters which the organization and its operating environment are starting to or may (but also may not) experience. The literature review identified this as something which boards have largely failed to capitalize on despite the benefits. Based on the literature and the interviews, example areas include: IT governance, notably blockchain technology and cyber resiliency; and, before the pandemic (and in many ways evidenced by it), emergency preparedness and corporate social responsibility.

Theme 2: What is “best” for each board is subjective and should often, but only marginally, vary

Apart from using diversity quotas and designating a Chief Risk Officer, the BPs reviewed are rarely disputed. Most often, BPs in a related area say the same thing but are worded differently. The research indicates there are certain fundamental BPs which boards should not deviate greatly from (e.g., the board chair and CEO should be distinct positions held by different people, members should receive ample orientation); however, the dominant recurring theme is for boards to adopt practices which best suit their and their organization’s needs and abilities. In most documents reviewed, BPs are presented as recommendations like “the board should do this or explain to stakeholders why it does not” or “the board should do this, this, or this”. Framing the guidance this way confines boards to pre-established standards but also provides them with marginal flexibility. This is needed since it is agreed that governance is not one-size-fits-all.

The research also revealed that what is deemed “best” varies with time and circumstances, with the B.C. guidelines being a prime example. Research on this topic advises that these variations be expected and accepted as a natural evolution of governance. The variations are meant to make boards effective as, for example, operating environments change or organizations progress or regress. As such, it is recommended that BPs be regularly reviewed and updated as necessary by the bodies which issue them and by the bodies which adopt them.

Theme 3: Boards have an abundance of resources at their disposal

The interview findings suggest that accessing various resources to ascertain BPs is itself a BP. Doing this enables individuals and boards to, for example: compare practices between documents; identify new or realize otherwise overlooked practices; and, affirm or refute recommended practices. The accompanying challenge to this BP, as revealed by the research, is that the volume and scope are tremendous. To say there are millions of resources available for boards to choose from is not an exaggeration. This abundance can make it difficult to verify which practices are really the best and best for whom. Resources can be narrowed down by focusing on those which apply to a specific jurisdiction (e.g. B.C.), sector (e.g., public, electricity), or topic (e.g., diversity, sustainability).

7.3. Analyzing the cross-cutting themes’ implications on the project’s options

Since the preliminary stages of this project, it was apparent that recommending a definitive set of BPs to CABRO would have been an impractical undertaking. This was affirmed as the cross-cutting themes were realized, specifically that: boards are expected to be proficient in many governance areas (some of which remain speculative); what is best is subjective and varies, and no referenceable construct exists for navigating this; and, there is an abundance of governance-related resources which can be useful comparators but may also be hindering their collective effectiveness. Despite not recommending a definitive set of BPs, the project’s options still need to heed the ambiguity which the cross-cutting themes manifest. The options also need to do this in a way that provides CABRO with constructive information and meaningful courses of action. To guide the development of the project’s options, responses to the project’s refined research questions (informed by the project’s findings) are outlined below with key considerations. Responses to the refined secondary research questions are presented first since these provide context to or further inform responses to the primary research questions.

Response to “How do we know a practice is best and for whom?”

A high-level descriptive analysis of the findings suggests that, for any general board, a practice may be the best if it:

- Supports or is otherwise proven to support the board and/or its organization's effectiveness, including at advancing the organization's mandate or purpose;
- Reflects expectations, standards, and/or requirements derived from, for example, voluntary memberships or statutory obligations; and,
- Permits a marginal degree of flexibility so the board can adopt practices that suit its and/or its organization's needs and capabilities.

These bullet points are intentionally vague since the research indicates that what is best is subjective and circumstantial. The development of the project's options should consider this (e.g. by asking "Is this option conducive to, or will it be effective when confronted with, variability?").

Response to "What is being done elsewhere?"

Australia, Canada, and New Zealand—three jurisdictions which have greatly contributed to the abundant documentation of board governance practices—specialize in what this report has called fundamental BPs (i.e. those which are widely accepted and relatively timeless). The documentation of more contemporary BPs (e.g. IT governance) has been driven by international organizations (e.g. the WEF, OECD) as well as multinational consulting firms and professional services networks (e.g., Deloitte, KPMG, PwC). The IoDSA, as a non-profit organization, is an anomaly. Its 2016 King IV report bridges the fundamental BPs—which governments and other regulatory bodies have been so effective at relaying—with leading guidance from multi- and international bodies on contemporary BPs.

Despite these bodies generally communicating different types of practices, there is a pattern with how they organize their guidance. Practices are usually organized by topic areas (e.g. integrity) or by principles (e.g. the board should uphold strong morals and set the tone at the top for ethical conduct). Currently, the B.C. guidelines are organized by topic areas; however, the more recently published GIPI modules create an opportunity for this to be reconsidered. In 2019 when the modules were first published, they introduced five B.C.-specific principles of citizen-centred board governance (recall Figure 4 in [Section 2](#)). As such, the project's options may consider moving to a principles-based approach like those used by the IoDSA (2016) and NZ FMA (2018).

Response to "What are the best governance practices for the boards of B.C.'s PSOs?"

Since listing out all the BPs would have been an impractical task for this project, samples of those which could apply to the boards of B.C.'s PSOs have been embedded throughout Sections 4 to 6. Using the B.C. guidelines as a reference point and by comparing the document with more contemporary resources, it is apparent that the guidelines provide a basic introduction to board governance BPs. The guidelines cover most-all the fundamental BPs recognized by the research. For example, "at least one member of the [audit] committee should have a financial designation or relevant...expertise" (BRDO, 2005, p. 17). In this regard, many of the best governance practices for the boards of B.C.'s PSOs are already known; however, since the guidelines were released in 2005, standards have changed. The guidelines are not wrong but rather incomplete for those who would otherwise purposefully use them.

The way in which the fundamental BPs are relayed is outdated. As is, they are not entirely helpful to the boards of B.C.'s PSOs in manoeuvring today's landscape. Furthermore, the omission of contemporary BPs (e.g., IT governance, enterprise risk management, corporate social responsibility) is glaring at a time when boards need guidance on these the most. For example, the guidelines do not mention board diversity, technology, or climate change. If boards want or need guidance in areas like these, they may need to allocate internal resources or outsource guidance. This can be costly or tie up resources which

certain PSOs might not be able to afford or sustain. Alternatively, boards can utilize other government-issued guidance like the (2019a) CleanBC plan for climate action and the B.C. Risk Management Branch & Government Security Office's (2019) risk management guidelines for the public sector.

The implication that these findings have on the development of the project's options is two-fold. Both are potential opportunities to alleviate constraints on CABRO's ability to release new, meaningful guidance. To reduce the research and development burden on CABRO and to assure BPs, the options should consider: 1) how CABRO can leverage the advice of and/or collaborate with other B.C. Government departments, offices, or branches which specialize in governance-related areas (e.g. for reporting disclosures on the PSOs' websites, CABRO could work with the Corporate Information & Records Management Office); and, 2) which fundamental BPs are already reflected in CABRO's GIPI modules and whether these practices need to be repeated in any new guidance the office issues. It creates the possibility for only needing to relay contemporary BPs or, if the fundamental BPs are repeated, relaying them in a way which applies them to the current landscape.

Response to "How should these best governance practices be relayed?"

The research findings suggest that the practices should be relayed whichever way can be most easily and effectively: updated by the body issuing them; accessed by those who need them; and, modified by those who use them. As discussed by interviewees and demonstrated by various cross-jurisdictional governance guides, it would be beneficial for future BP guidance from CABRO to include: options of practices for boards to choose from; and/or, examples of how the practices apply in different situations. Using the B.C. guidelines as a comparator again, although the document says it "encourage[s] change where change is justified", the corporate secretary interviewees said the guidance is not conducive to nuances that arise in their roles (BRDO, 2005, p. 2). Furthermore, since the B.C. Government has committed to the application of GBA+, the project's options should consider various groups' levels of accessibility and inclusivity; however, based on the interviews and the magnitude of introductory-level guidance available online (e.g. GIPI modules), the options should be designed to benefit those for whom the practices are intended (i.e. governance professionals and boards).

7.4. Concluding remarks

This section reminds the reader about the principal findings from the three research methods and uses these findings to refine the project's objective and research questions. The project set out to research and provide recommendations on what the best governance and accountability practices are for B.C.'s PSOs that also emphasize PSG (rather than CG) and align with the government's strategic direction on social, economic, and environmental factors; however, after concluding the research and identifying the principal findings, the following objective was more suitable: to research the best governance practices for boards to identify those which work or could work in the B.C. context (including alignment with the government's priorities); and, to use these findings to inform recommendations for CABRO about what the contemporary and upcoming BP standards are and how these could be relayed to the boards of B.C.'s PSOs. The research questions were similarly reframed. The essence of the changes reflects a shift from focusing on whether or not the B.C. guidelines should be updated towards what CABRO could do to relay BPs to the boards of B.C.'s PSOs (not excluding updating the guidelines).

From the principal findings, three cross-cutting themes were discussed and analyzed: 1) boards are expected to be proficient in a substantial variety of complex areas; 2) what is "best" for each board is subjective and should often, but only marginally, vary; and, 3) boards have an abundance of resources at their disposals. These cross-cutting themes are then analyzed in relation to the project's refined search

questions. From this, four areas of key considerations are revealed. These areas, numbered and framed as questions below in Figure 11, will be used to guide the development of the project's options. With these questions in mind, the options presented in the succeeding section will seek to incorporate areas of BPs which CABRO should prioritize relaying, how the BPs might be relayed, and other factors (e.g., time constraints, financial requirements, stakeholder reaction and/or engagement).

Figure 11: Questions to consider when developing the project's options

1. Are the options conducive to, or will they be effective when confronted with, variability?
2. Do the options involve CABRO collaborating with or leveraging the advice of other, more specialized B.C. Government departments, offices, or branches?
3. Do the options involve CABRO issuing new or amending existing guidance? If so, does that guidance:
 - a. Organize BPs by topics or principles?
 - b. Repeat guidance which is already included in CABRO's other resources?
 - c. Include options of practices to choose from and/or examples of how the practices apply in different situations?
 - d. Relay both contemporary and fundamental BPs or only one or the other?
 - e. If fundamental BPs are included, are they presented in a way which make them applicable to today's context?
4. If the options involve CABRO issuing new or amending existing guidance, can that guidance be easily and effectively: updated by CABRO in the future; accessed by those who need it (i.e. PSO boards); and/or, modified by those who use it (i.e. PSO corporate secretaries)?

Although the project's objective and research questions were refined in this section, the project maintains its original assumption that CABRO will do something to convey BPs to the boards of B.C.'s PSOs (i.e. no action is not an option). Similarly, since the preliminary stages of this project and as discussed in this section, it was understood that proposing a definitive set of BPs to CABRO would have been an impractical undertaking. To compensate for this, the researcher has provided samples of possible BPs in tables throughout this report.

Section 8: Options & Recommended Approach

This section presents three workable options for CABRO to revitalize its BP guidance for the boards of B.C.'s PSOs. The options, which focus on how and which kind of BPs should be relayed, are to:

1. Release a new edition of the guidelines that covers traditional and contemporary BPs;
2. Add samples of contemporary BPs to CABRO's existing resources; or,
3. Release a new guide focused exclusively on contemporary BPs and emergent areas.

In the succeeding sub-section, descriptions of the options are provided. The options are then compared using standard criteria (e.g., implementation feasibility, cost) and criteria which reflect the key considerations deduced in [Section 7](#) (e.g., feasibility of updating the BPs, outcomes' accessibility and useability). Ultimately, one option is recommended over the others and a corresponding implementation strategy is included.

8.1. Options to consider

The options are presented below with examples of their benefits and limitations, and how each option fares in relation to the following criteria: political acceptability because the client is a central agency in the B.C. Government; implementation feasibility; the sustainability of the options' outcomes if CABRO were not to conduct regular reviews and updates (despite the research's recommendation to do so); feasibility of updating the BPs; accessibility for governance and non-governance professionals; useability for governance professionals; and—since all the options are feasible within existing funding structures—full-time equivalent positions (FTEs) needed for implementation (excluding future reviews/updates) where 1 FTE equals 1,820 hours of work (35 hours a week multiplied by 52 weeks).

Option 1: Release a new edition of the guidelines that covers traditional & contemporary BPs

The research findings suggest providing governance guidance through documents like the guidelines is useful. CABRO could maintain the existing guidelines' framework but, for the new edition, ensure the traditional BPs reflect modern standards (e.g., are tailorable, include examples of how they apply in different situations) and add in contemporary BPs on topics like how the board can manifest a culture of inclusivity, approve social media policies, and oversee enterprise risk management. An estimated 1.08 FTEs between all those involved would be required to implement this option (i.e. not just 1.08 FTEs from CABRO). This covers collaborations with eight other branches, departments, and offices; consultations with the Crown corporations' corporate secretaries and board chairs; researching and drafting all the BPs; coordinating reviews and approvals up to the Minister of Finance's; and, all other correspondence.

The benefits of this option include: CABRO being able to apply the existing guidelines' framework to the new edition, thereby negating having to develop a new framework; many of the traditional BPs are already known to CABRO as they are covered in the office's existing resources; a one-stop-shop for governance guidance that would be moderately accessible to non-governance professionals since background and context would be provided; and, familiarity for governance professionals who have used or continue to use the existing guidelines. This option is also generally politically acceptable. Though Cabinet would not need to approve it, since the document would be public-facing, Cabinet or one of its committees may request a presentation to provide input. The limitations of this option include: the new edition likely repeating, or even potentially conflicting with, information from CABRO's other resources; the document's length and niche BPs overwhelming the average reader; it being a sizeable undertaking to implement; and, challenges with sustaining the document's effectiveness, particularly as trends and government priorities change.

Option 2: Add samples of contemporary BPs to CABRO's existing resources

Since 2017, CABRO has been dedicated to modernizing the resources it assumed responsibility for and developing its own resources, namely the GIPI modules and the online training based on them. The modules and/or the training could be amended to include sample contemporary BPs. The samples could be embedded throughout the resources, added into text boxes wherever they correspond with the subject matter, and/or appended at the end of the resources. An estimated 0.20 FTEs from CABRO alone would be required to implement this option. This reflects minimal research, drafting and making the amendments, and coordinating CABRO's Senior Executive Lead's reviews and approval.

The benefits of this option include: a straightforward implementation process involving minimal resources, collaborations, and approvals; virtually no political contention; concentrating information in CABRO's suite of resources; the GIPI modules are already well-known and widely used, and the online training (though newer) is sought-after, largely for how accessible and informative they are to new public appointees (e.g. the resources are written plainly); and, even if the existing resources were not regularly reviewed and updated after the sample BPs were added, the resources would sustain their effectiveness despite changing trends and government priorities since the rest of the resources cover relatively timeless and uncontroversial BPs. If the sample BPs needed to be updated, it would be easy to replace them. The limitations of this option include: not providing sufficient guidance to governance professionals who already know what the traditional BPs are and are seeking direction on more complex, emergent areas; information overload for new appointees who are using the resources to learn board governance basics; and, it does not explicitly resolve what to do with the existing guidelines.

Option 3: Release a new guide focused exclusively on contemporary BPs & emergent areas

This guide would cover the information that CABRO's existing resources do not, but which governance professionals are seeking advice on. That is, guidance on contemporary BPs and emergent governance areas for boards. There is flexibility over whether CABRO includes the full suite of contemporary BPs or whether it focuses on providing guidance on areas which align with government's key priorities (e.g., equity and anti-racism, climate action). An estimated 1.12 FTEs between all those involved would be required to implement this option (i.e. not just 1.12 FTEs from CABRO). This covers collaborations with eight other branches, departments, and offices; consultations with the Crown corporations' corporate secretaries and board chairs; researching and drafting the contemporary BPs; developing the guide from new; coordinating reviews and approvals up to the Minister of Finance's; and, all other correspondence.

The benefits of this option include: providing readers with guidance they might not otherwise know where to get and which is not currently covered in CABRO's existing resources; negates having to research and then cover the traditional BPs which are already covered elsewhere; provides the opportunity to include a variation of BPs for boards to choose from and/or examples of how these practices apply in different situations; and, the feasibility of aligning guidance with government's priorities and of amending (or even repealing) the guide if trends or priorities change. This option is also generally politically acceptable. Though Cabinet would not need to approve it, since the document would be public-facing, Cabinet or one of its committees may request a presentation to provide input. The limitations of this option include: having to access multiple CABRO resources to ascertain the complete list of BPs for the boards of B.C.'s PSOs; it being a sizeable undertaking to implement particularly since it does not build off anything (e.g. needing to decide how to structure it); and, the guide would require a pre-existing, above-average comprehension of governance and how the PSO sector operates (since the guide would not provide this) thereby excluding those who do not have one.

8.2. Options comparison & recommendation

The options reflect a range of workable pathways for CABRO to revitalize its BP guidance for the boards of B.C.'s PSOs. Table 15 provides a summary of how each option compares in relation to the criteria. Options 1 and 3 are the most similar but their differences include: it being harder to update the BPs in Option 1 since there is more to verify; and, the guide in Option 3 would not include any traditional BPs or introductions to the B.C. PSO governance framework like Option 1 would. Option 3 is geared towards governance professionals and would not be very accessible to non-governance professionals. Otherwise, Options 1 and 3 are similar in their other criteria. Option 2 is the most unique. It would be the easiest to implement and sustain but fail to provide ample guidance in areas of contemporary importance.

Table 15: Comparison summary of the options

Criteria	Option 1 Updated guidelines covering traditional & contemporary BPs	Option 2 Contemporary BP samples added to CABRO's resources	Option 3 New guide on contemporary BPs & emergent areas
Political acceptability	Moderate to high	High	Moderate to high
Implementation feasibility	Moderate	High	Moderate
Total full-time equivalent positions (FTEs) required to implement (excluding future reviews & updates)	1.08 FTEs (~1,966 hours)	0.20 FTEs (364 hours)	1.12 FTEs (~2,038 hours)
Outcomes' sustainability	Low to moderate	Moderate	Low
Feasibility of updating the BPs	Low	High	Moderate
Outcomes' accessibility (for governance and non- governance professionals)	Moderate	High	Low
Outcomes' useability (for governance professionals only)	High	Low	High

Option 3 is recommended because of how it performs against the criteria and how it would suit CABRO's needs, capabilities, and responsibilities (e.g. facilitating strategic alignment with the B.C. Government's priorities). Many of CABRO's existing resources already cover the benefits that Option 1 would provide over Option 3 (i.e. the traditional BPs). Furthermore, Option 2 would not provide enough guidance on contemporary BPs. The implementation of Option 3 would be moderate and not strain CABRO's resources. It would require the most FTEs upfront; although, future updates to the guide would require fewer FTEs since those involved in its implementation would be familiar with the process.

8.3. Implementation strategy for recommended option

Implementing Option 3 could be done in five phases:

1. Project initiation;
2. Intra- and inter-ministry collaborations and guide drafting;
3. Consultations with the Crown corporations;
4. Finalization and implementation of the guide; and,
5. Recurring reviews and updates to the guide as needed.

The tasks involved with each of the phases as well as how long each one is estimated are discussed below. They are also visualized in a Gantt chart in **Appendix F**. The total time from the project's start (Phase 1) to when the guide would be implemented (Phase 4) is anticipated to take 16 months; but, the full implementation of Option 3 requires ongoing reviews and updates to the guide as necessary (i.e. it is iterative). Therefore, there is no fixed completion date. If CABRO wanted to complete Phase 4 earlier than October 2022, it could request new or to reallocate existing staffing resources from the Crown Agencies Secretariat; although, this may require additional funding which Option 3 did not account for.

Phase 1: Project initiation

The project will start in June 2021 when it is assigned to CABRO staff by the office's Senior Executive Lead. The Lead may consider assigning responsibility to two staff since they will have to manage the project alongside competing priorities (e.g., overseeing board appointments, reviewing annual service plan reports). After that and until July 2021, the staff will identify which areas of contemporary BPs the guide should cover. It is recommended that the staff review the emerging trends, sample BPs, and works cited throughout this report and then compare them with the government's strategic priorities. Based on the B.C. Government's Budget 2021 Strategic Plan, the priorities are to protect "the health and safety of British Columbians", put "people first", create "lasting and meaningful reconciliation" with Indigenous peoples, advance "equity and anti-racism", and build "a better future through fighting climate change" as well as "a strong, sustainable economy that works for everyone" (2021a, p. III).

Phase 2: Intra- & inter-ministry collaborations & guide drafting

This phase is expected to run from August 2021 to April 2022. In August, CABRO staff will determine which government branches, departments, and/or offices (hereinafter "units") to collaborate with based on the BP areas staff identified in Phase 1; although, the following units are recommended as they are strategically important to government and/or do work which relates to an emergent governance area: the Gender Equity Office; Clean BC Implementation Branch; Treasury Board; Risk Management Branch; Office of the Comptroller General; Office of the Chief Information Officer; and, the Office of the Ombudsperson. From August to September 2021, CABRO staff will initiate discussions with these units about what collaboration would entail and whether the units' staff have the capacity to participate.

From October 2021 to January 2022, CABRO and the other units' staff will meet regularly to discuss and decide on the BPs for their respective areas. During this time and up until February 2022, other units' may need to obtain reviews and approvals from their executives about the BPs they are providing CABRO. Also during this time and until March, CABRO staff will begin and continuously draft: the guide based on the BPs supplied by and developed with the other units; and, the guide's framework and structure. Guiding questions include: Are disclosures for each BP necessary or can disclosures be a BP area? Should the guide be organized by topic areas like the B.C. guidelines or would it benefit from being organized by principles (e.g. citizen-centred governance)? Can the guide be aesthetically pleasing while reflecting the B.C. Government's accessibility and inclusion toolkit's guidance? In March and April of 2022, CABRO staff will send a draft of each unit's section to them for final feedback. After this, CABRO staff will send the near-final draft of the guide to CABRO's Senior Executive Lead and the Crown Agencies Secretariat's Deputy Minister for their preliminary reviews towards the end of April 2022.

Phase 3: Consultations with the Crown corporations

While CABRO staff are beginning to draft the contemporary BP guide and sending draft sections to the other units for their review (February 2022 to March 2022), CABRO staff will also connect with the

Crown corporation's board chairs. Staff will inform the board chairs about an upcoming consultation period (May to June 2022) for them and the corporate secretaries to provide feedback on a draft of a new contemporary BP guide. In March and April of 2022, CABRO staff will prepare the consultation method. It is recommended that staff develop a survey to accompany the draft for when it is circulated. Staff can use Microsoft Forms, an online survey tool in the Office 365 suite, since it is approved for use by the government. Then, towards the end of April and into May and after CABRO's Senior Executive Lead and the Crown Agencies Secretariat's Deputy Minister have reviewed, CABRO staff will send the survey and draft guide to the board chairs and corporate secretaries. Towards the end of June and into July 2022, CABRO staff will analyze and incorporate the findings from the consultations.

Phase 4: Finalization & implementation of the guide

While CABRO staff prepare and send the survey and draft guide to the Crowns in Phase 3 (April to May 2022), they will also connect with the Ministry of Citizens' Services about having the final version of the guide formatted and stylized. Depending on how extensive this work is, CABRO may need to allocate funding which Option 3 did not account for; however, this can likely be done within existing funding structures. There will be no further action in Phase 4 until July 2022 when CABRO staff prepare the final draft and obtain approvals from CABRO's Senior Executive Lead, the Crown Agencies Secretariat's Deputy Minister, and the Minister of Finance. Approvals are expected to run until the beginning of August, after which time the final draft will be sent by CABRO staff to the Ministry of Citizens' Services' Digital Publishing team. The team will format and style the guide from August to September 2022. In October 2022, the final guide will be published on CABRO's webpage and notifications will be sent by CABRO staff to key ministry contacts, the Crowns' executive teams, boards, and corporate secretaries about the new guide.

Phase 5: Recurring reviews & updates to the guide as needed

From May to June 2022 while CABRO staff are waiting on feedback from the consultations with the Crowns in Phase 3, staff will do an assessment of how frequently the guide should be reviewed after it is published. During this time, CABRO staff will also determine criteria for what would necessitate updating the guide. Afterwards, from July to when the final guide is published in October 2022, CABRO staff will draft and include in the guide timelines for when the next review will be completed and reported out (e.g. "CABRO will conduct a review of the guide in 2025 and indicate on its webpage whether the guide is still effective"). This will commit the office to doing recurring reviews and updates as necessary, ultimately preventing what has happened to the guidelines.

8.4. Summary

This section presented three options for CABRO to revitalize its BP guidance for the boards of B.C.'s PSOs. The options, which centred around how and what type of BPs should be relayed, were to: 1) release a new edition of the guidelines that covers traditional and contemporary BPs; 2) add samples of contemporary BPs to CABRO's existing resources; or, 3) release a new guide focused exclusively on contemporary BPs and emergent areas. The options were compared using traditional criteria (e.g. implementation feasibility) and others based on the considerations from [Section 7](#). Option 3 was recommended for how it fares in relation to the criteria and how well it suits CABRO's needs, capabilities, and responsibilities. An implementation strategy for Option 3 was laid out. The strategy has five phases, each with distinct tasks for CABRO's and other units' executive and staff. The implementation of Option 3's guide is expected to take from June 2021 to October 2022; however, since CABRO should regularly review and update the guide as necessary, the full implementation is iterative.

Section 9: Report Conclusion

This project set out to research, identify, and make recommendations to CABRO about the BPs for the boards of B.C.'s PSOs. Initially, the researcher was tasked with reviewing the *Best Practice Guidelines: BC Governance and Disclosure Guidelines for Governing Boards of Public Sector Organizations*, referred to in this report as “the guidelines”. To do this, the researcher undertook a mixed-methods research approach involving a literature review, cross-jurisdictional scan, and interviews. Following a discussion and analysis of each method’s principal findings, it was evident that the initial objective—which centred around reviewing the guidelines—and the corresponding research questions needed to be refined. The final objective of the project was to: research the best governance practices for boards to identify those which work or could work in the B.C. context (including alignment with the government’s priorities); and, use these findings to inform recommendations for CABRO about what the contemporary and upcoming BP standards are and how these could be relayed to the boards of B.C.’s PSOs.

Later, an analysis of each method’s principal findings revealed three cross-cutting themes: that boards are expected to be proficient in a substantial variety of complex areas; what is “best” for each board is subjective and should often, but only marginally, vary; and, boards have an abundance of resources at their disposals. These themes were then applied to the project’s refined and final research questions. Through this application, key questions arose for the researcher to consider when developing the project’s options. These questions would go on to form the criteria upon which the project’s options were assessed. The options were to: 1) release a new edition of the guidelines that covers traditional and contemporary BPs; 2) add samples of contemporary BPs to CABRO’s existing resources; and, 3) release a new guide focused exclusively on contemporary BPs and emergent areas. The project maintained that CABRO would do something to convey BPs to boards, so no action was not an option.

Option 3 has been recommended to CABRO because of how well it: performs against the criteria (which was informed by the research or is based on traditional matters like implementation feasibility); addresses a critical gap in CABRO’s existing resources suite; and, suits CABRO’s needs, capabilities, and responsibilities (e.g. facilitating strategic alignment with the B.C. Government’s priorities). Option 3 can be completed in five phases spanning from June 2021 to October 2022, 16 months total. It requires CABRO staff to collaborate with other units in the B.C. Government to ascertain BPs in contemporary areas (e.g., enterprise risk management, board inclusion); although, staff can pull from the many sample BPs embedded throughout this report. Option 3 also requires CABRO to consult the Crown corporations via the board chairs and corporate secretaries, which addresses notable feedback from the interviews.

Should this project be undertaken again, a recommendation is to do it as a group study or to focus on only a few board governance areas. A major limitation of this project was how comprehensive it was. It was challenging to capture meaningful information without overwhelming readers or providing too little context to make sense of the information. This limitation was rooted in there being an abundance of research and perspectives on board governance; although, there was an exception to this. The researcher was unable to find, despite considerable efforts, any referenceable frameworks for analyzing which governance practices are the best and why. This is an area that would benefit from further research so that the plethora of self-proclaimed “best” practices could easily be appraised. If such a construct were available, it would make undertaking a project like this far simpler.

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Appendices

Appendix A: Group 1 (B.C. PSO staff) interview questions

Rating Scale Legend:

1 - Not at all 2 - Somewhat not 3 - Neutral 4 - Somewhat 5 - Extremely

1. Please tell me a bit about yourself. For instance, how long have you been in your current position? Have you worked on board governance and accountability issues in other positions or contexts? (Note: this information will not be used for the purpose of analysis)
2. In your capacity as corporate secretary (or equivalent), have you ever reviewed the Government of British Columbia's [Best Practice Guidelines: BC Governance and Disclosure Guidelines for Governing Boards of Public Sector Organizations](#) (referred to hereafter as the guidelines)? YES NO

If "Yes" to Question 2:

- a. What is your impression of the guidelines?
- b. How often would you say you review the guidelines to perform your job?
- c. What purpose does reviewing the guidelines serve? (i.e. does it provide you with direction? Is there information in it which you cannot or cannot as easily get somewhere else?)
- d. When you review the guidelines, do you seek out any specific parts? YES NO
 - i. If yes, what are they and why?
- e. Do you think the existing guidelines are effective at providing governing boards of public sector organizations with accurate information and direction as to what the best governance and accountability practices are for them? YES NO
 - i. Why did you choose that answer?
 - ii. How might the guidelines be more effective at providing accurate information and direction to governing boards?
 - iii. Are there any specific practices or disclosure requirements included in the guidelines that you think are ineffective? YES NO
 1. If yes, what are they and why are they ineffective?
 - iv. Are there any specific practices or disclosure requirements included in the guidelines that you think are really effective? YES NO
 1. If yes, what are they and why are they really effective?
- f. Are there any resources public sector organizations do not have access to that would make fulfilling the guidelines' best practices and disclosure requirements easier? YES NO
 - i. If yes, what are they and why would they make fulfilling the practices and disclosure requirements easier?
- g. If the term accessible means something is easy to use or understand, how accessible do you think the guidelines are to those who rely on them, such as corporate secretaries or Board Chairs/CEOs, on a scale of 1 to 5? 1 2 3 4 5—Why did you choose this answer?
 - i. On a scale of 1 to 5, how accessible do you think the guidelines are to the general public? 1 2 3 4 5—Why did you choose this answer?
 - ii. Who do you think might not find the guidelines accessible and why?
 - iii. What might be some ways to make them more accessible?
 - iv. There has been some consideration given to removing corporate jargon from the document to make the guidelines more accessible to those unfamiliar with such language. What are your thoughts on this?

- h. If the term inclusive means something is encompassing or reflective of different types of people or ways of knowing, how inclusive do you think the guidelines are to those who rely on them, such as corporate secretaries or Board Chairs/CEOs, on a scale of 1 to 5? 1 2 3 4 5—Why did you choose this answer?
- On a scale of 1 to 5, how inclusive do you think the guidelines are to the general public? 1 2 3 4 5—Why did you choose this answer?
 - Who do you think might not find the guidelines inclusive and why?
 - What might be some ways to make them more inclusive?

If “No” to Question 2:

- Is there a particular reason why you have not reviewed the guidelines? YES NO
 - If yes, what is the reason?
 - What might need to happen in order for you to review the guidelines in the future?
 - Despite not having review the guidelines, do you think they are effective at providing governing boards of public sector organizations with accurate information and direction as to what the best governance and accountability practices are for them? YES NO
 - Why did you choose that answer?
3. Besides the Government of British Columbia’s best practices guidelines, have you referred to other guidelines or best practices for your job? YES NO
- If yes, what are they and why these ones?
 - Would you say that reviewing some type of governance and accountability guidelines or best practices is necessary to effectively perform your job? YES NO—Why or why not?
4. What are other ways that the Government of British Columbia could communicate best governance and accountability practices to the governing boards of its public sector organizations, if not for the guidelines?
5. What types of organizations or people, beyond British Columbia’s public sector organizations, do you think or know of who use these guidelines?
- What benefit do you think they get from using the guidelines?
6. The guidelines do not specify whose responsibility it is to track and report disclosures beyond those mandated by legislation. Consequentially, CABRO does not have a comprehensive understanding of how many of the disclosure requirements listed in the guidelines have been or are being met. Do you think that there is value in tracking and reporting on this information? YES NO—Why or why not?
- If yes, then whose responsibility it is to track and report disclosures—either CABRO’s, the public sector organizations’, a combination of the two, or someone else’s—and why?
 - What do you think the best way for them to go about tracking and reporting disclosures is?
 - Do you know of any technology or programs that could support this process? YES NO
 - If yes, what is the technology or program and how could it support tracking and reporting disclosures?
 - If no, what is another way to measure if a public sector organization is meeting the standards set by the guidelines?
 - Do you know of any technology or programs that could support this process? YES NO
 - If yes, what is the technology or program and how could it support this measure?

7. While some of the guidelines' practices are legislative requirements, not all are. Do you think that all the practices included in the guidelines or the guidelines themselves should be legislated? YES NO—Why or why not?
 - a. What might be some potential benefits to legislating them?
 - b. What might be some potential limitations to legislating them?
8. If the guidelines were to be revised, how would you like this information communicated to you and how far in advance?
 - a. Using position titles rather than names, who else in your organization should be made aware of these changes?
 - b. From the time the revised guidelines are published, what would be a reasonable time frame CABRO could expect British Columbia's public sector organizations to fully adopt the new practices and disclosure requirements?
9. Now I'm going to ask some questions about best governance and accountability practices more broadly. What do you consider to be important practices for governing boards of public sector organizations and why are they important?
 - a. Do you think that the governing boards of British Columbia's public sector organizations are using these practices? YES NO—Why or why not?
 - b. Do you think these practices are accurately reflected in the resources that CABRO provides British Columbia's public sector organizations with? YES NO—Why or why not?
 - c. Can you think of other jurisdictions or organizations, either in Canada or internationally, who use these practices? YES NO
 - i. If yes, who or what are they?
 - d. Do you think there is any Canadian jurisdiction (be at the municipal, provincial/territorial, or federal level) or Indigenous government/nation who models exemplary board governance and accountability? YES NO
 - i. If yes, who is it and how do they model this?
10. Are there any governance and accountability practices for governing boards of public sector organizations you think are no longer as relevant as they may have once been? YES NO
 - a. If yes, what are they and why are they less relevant now?
11. The Government of British Columbia has committed to reconciliation with Indigenous peoples. Can you think of any governance or accountability practices that, if adopted by British Columbia's public sector organizations, could advance this commitment (these could be practices used in the public, private, or non-profit sector, at the local, national, or global level)? YES NO
 - a. If yes, what are they and how could they help advance this commitment?
 - b. If no, do you know of any resources that might provide more insight into this? YES NO
 - i. If yes, what are they?
12. The Government of British Columbia has committed to using a gender-based analysis lens to assess how people experience policies and programs differently. Can you think of any governance or accountability practices that, if adopted by British Columbia's public sector organizations, could advance this commitment (these could be practices used in the public, private, or non-profit sector, at the local, national, or global level)? YES NO
 - a. If yes, what are they and how could they help advance this commitment?
 - b. If no, do you know of any resources that might provide more insight into this? YES NO
 - i. If yes, what are they?
13. The Government of British Columbia has committed to climate planning and action. Can you think of any governance or accountability practices that, if adopted by British Columbia's public sector

organizations, could advance this commitment (these could be practices used in the public, private, or non-profit sector, at the local, national, or global level)? YES NO

a. If yes, what are they and how could they help advance this commitment?

b. If no, do you know of any resources that might provide more insight into this? YES NO

i. If yes, what are they?

14. Do you know of any other innovations that are taking place either in the public, private, or non-profit sector, at the local, national, or global level, around best practices for governing boards?

YES NO

a. If yes, what are they?

b. If no, do you know of any resources that might provide more insight into this? YES NO

i. If yes, what are they?

15. Is there anything else that you would like to share with me that may be of benefit to this research?

YES NO

a. If yes, what would you like to share?

Appendix B: Group 2 (public servants external to B.C.) interview questions

Rating Scale Legend:

1 - Not at all 2 - Somewhat not 3 - Neutral 4 - Somewhat 5 - Extremely

1. Please tell me a bit about yourself. For instance, how long have you been in your current position? Have you worked on board governance and accountability issues in other positions or contexts? (Note: this information will not be used for the purpose of analysis)
2. Do you know if your jurisdiction's government has a set of best practices or guidelines for governing boards of public sector organizations? YES NO

If "Yes" to Question 2:

- a. What are they called and where can they be accessed?
- b. Have you ever reviewed them? YES NO

If "Yes" to Question 2.b:

- i. Can you tell me about them?
- ii. What is your impression of them?
- iii. Do you ever review them to perform your job? YES NO
 1. If yes, what purpose does reviewing them serve? (i.e. does it provide you with direction? Is there information in it which you cannot or cannot as easily get somewhere else?)
 2. If yes, when you review them, do you seek out any specific parts? YES NO
 - a. If yes, what are they and why?
- iv. If the term accessible means something is easy to use or understand, how accessible do you think these practices or guidelines are to those who rely on them, such as corporate secretaries or Board Chairs/CEOs, on a scale of 1 to 5? 1 2 3 4 5—Why did you choose this answer?
 1. On a scale of 1 to 5, how accessible do you think they are to the general public? 1 2 3 4 5—Why did you choose this answer?
 2. Who do you think might not find them accessible and why?
 3. What might be some ways to make them more accessible?
- v. If the term inclusive means something is encompassing or reflective of different types of people or ways of knowing, how inclusive do you think these practices or guidelines are to those who rely on them, such as corporate secretaries or Board Chairs/CEOs, on a scale of 1 to 5? 1 2 3 4 5—Why did you choose this answer?
 1. On a scale of 1 to 5, how inclusive do you think they are to the general public? 1 2 3 4 5—Why did you choose this answer?
 2. Who do you think might not find them inclusive and why?
 3. What might be some ways to make them more inclusive?

If "No" to Question 2.b:

- vi. Is there a particular reason why you have not reviewed them? YES NO
 1. If yes, what is the reason?
- vii. What might need to happen in order for you to review them in the future?

- c. Do you know if the practices or guidelines are legislated? YES NO
 - i. If yes, are they legislated?
 - 1. If yes, who is responsible for ensuring that public sector organizations have fulfilled their legislative requirements?
 - a. How is this information tracked and reported on?
- d. Do you think the governing boards of public sector organizations and/or their staff use the practices or guidelines? YES NO—Why or why not?
 - i. Do you think the practices or guidelines are effective at providing them with accurate information and direction as to what the best governance and accountability practices are for governing boards? YES NO—Why or why not?
 - 1. If no, what do you think might make them more effective?
- e. What types of organizations or people, beyond public sector organizations, do you think or know of who use these best practices or guidelines?
 - i. What benefit do you think they get from using them?

If “No” to Question 2: (proceed to Question #3)

- 3. Have you ever referred to other guidelines or best practices for your job? YES NO
 - a. If yes, what are they and why these ones?
 - b. Would you say that reviewing some type of governance and accountability guidelines or best practices is necessary to effectively perform your job? YES NO—Why or why not?
- 4. Is there another way that your jurisdiction’s government communicates the best governance and accountability practices to governing boards of public sector organizations? YES NO
 - a. If yes, can you tell me about it?
 - b. If yes, do you find this method to be effective? YES NO—Why or why not?
- 5. Now I’m going to ask some questions about best governance and accountability practices more broadly. What do you consider to be important practices for governing boards of public sector organizations and why are they important?
 - a. Can you think of other jurisdictions or organizations, either in Canada or internationally, who use these practices? YES NO
 - i. If yes, who or what are they?
- 6. Do you think there is any Canadian jurisdiction (be it at the municipal, provincial/territorial, or federal level) or Indigenous government/nation who models exemplary board governance and accountability? YES NO
 - a. If yes, who is it and how do they model this?
- 7. Are there any governance and accountability practices for governing boards of public sector organizations that you think are no longer as relevant as they may have once been? YES NO
 - a. If yes, what are they and why are they less relevant now?
- 8. The Government of British Columbia has committed to reconciliation with Indigenous peoples. Can you think of any governance or accountability practices that, if adopted by British Columbia’s public sector organizations, could advance this commitment (these could be practices used in the public, private, or non-profit sector, at the local, national, or global level)? YES NO
 - a. If yes, what are they and how could they help advance this commitment?
 - b. If no, do you know of any resources that might provide more insight into this? YES NO
 - i. If yes, what are they?
- 9. The Government of British Columbia has committed to using a gender-based analysis lens to assess how people experience policies and programs differently. Can you think of any governance or accountability practices that, if adopted by British Columbia’s public sector organizations, could

advance this commitment (these could be practices used in the public, private, or non-profit sector, at the local, national, or global level)? YES NO

a. If yes, what are they and how could they help advance this commitment?

b. If no, do you know of any resources that might provide more insight into this? YES NO

i. If yes, what are they?

10. The Government of British Columbia has committed to climate planning and action. Can you think of any governance or accountability practices that, if adopted by British Columbia's public sector organizations, could advance this commitment (these could be practices used in the public, private, or non-profit sector, at the local, national, or global level)? YES NO

a. If yes, what are they and how could they help advance this commitment?

b. If no, do you know of any resources that might provide more insight into this? YES NO

i. If yes, what are they?

11. Do you know of any other innovations that are taking place either in the public, private, or non-profit sector, at the local, national, or global level, around best practices for governing boards?

YES NO

a. If yes, what are they?

b. If no, do you know of any resources that might provide more insight into this? YES NO

i. If yes, what are they?

12. Is there any thing else that you would like to share with me that may be of benefit to this research?

YES NO

a. If yes, what would you like to share?

Appendix C: Leblanc's competency matrix & assessment scale

Table C1: Leblanc's (2016) example of a director competency matrix (p. 11)

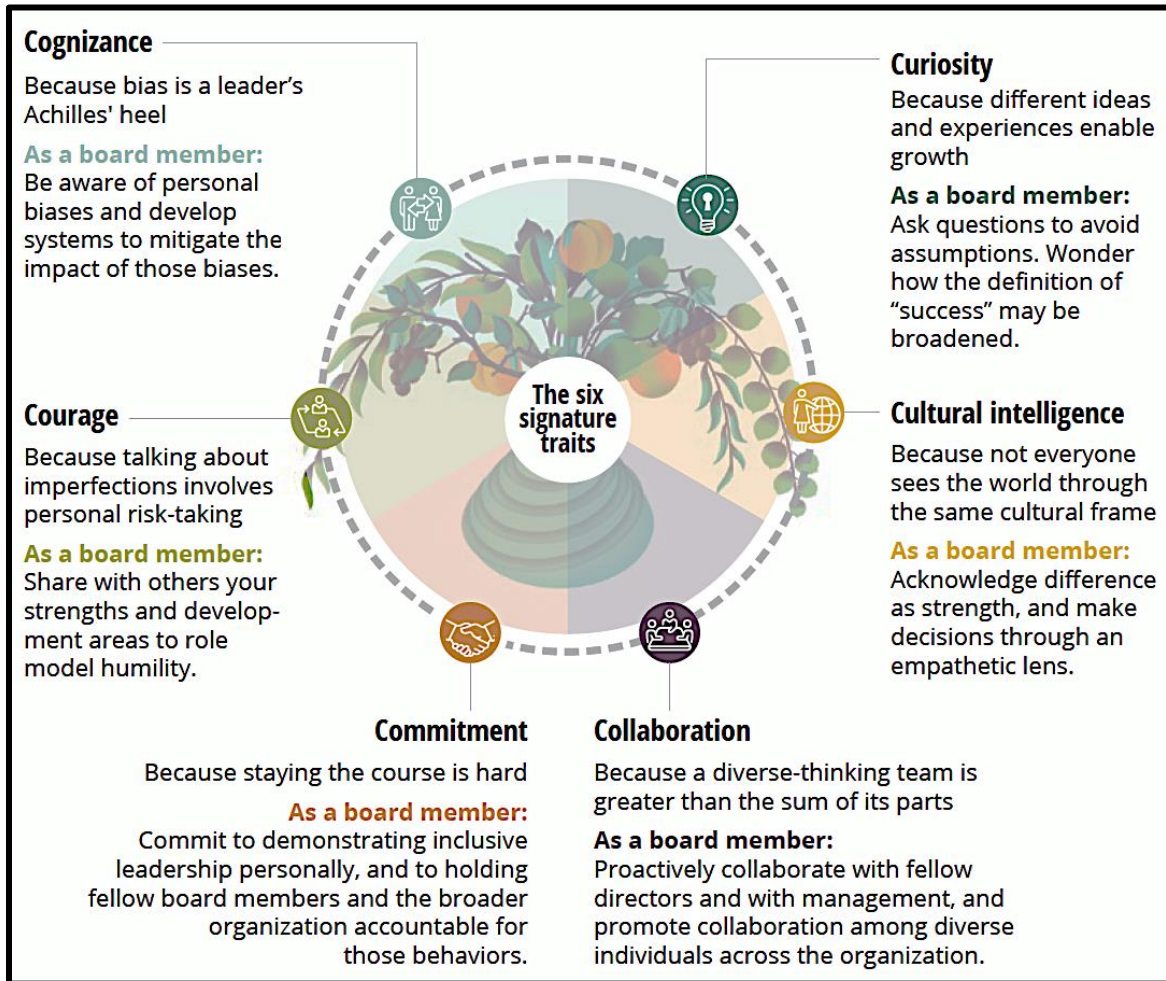
Code	Area of Competency	Incumbent Directors			Prospective Directors		
		1	2	3...	1	2	3...
	Core Board Skills, Knowledge, Experiences, Education, Training						
LEA	Enterprise Leadership						
GOV	Governance/Board						
IDY	Industry/Sector						
STR	Strategic/Value Creation/Growth						
FIN	Financial						
	Desired Skills, Knowledge, Experiences, Education, Training						
ACC	Accounting/Taxation/Audit						
ADV	Advocacy/Communications/Reputation						
CAP	Capital Allocation/Markets						
DIV	Diversity (e.g., gender, culture balance)						
GEO	Geography						
GVT	Government/Public Sector Relations						
HR	HR/Quality/Performance Management, Compensation						
INV	Investor Relations and Mind-Set						
IT	IT/Cyber/Privacy Management						
LEG	Legal/Regulatory						
MKT	Marketing/Sales						
OPE	Operational/Organizational Activities						
RIS	Risk/Controls/Compliance Management						
SUS	Sustainability/Climate/CSR						

Table C2: Leblanc's (2016) scale to assess director competencies (p. 13)

Competency Level	Description
None or Limited	Possesses no or limited knowledge, understanding, or application of the competency.
Basic	<p>Possesses an adequate understanding of the fundamentals and principles of the competency.</p> <p>Demonstrates limited ability to apply the competency to complex situations.</p> <p>Appears to follow competency discussions by the board and to proceed informatively.</p> <p>Seeks mentorship from other directors who are skilled or expert in the competency.</p>
Skilled	<p>Possesses significant understanding of the competency and related competencies.</p> <p>Applies the competency to complex situations and engages proficiently in competency discussions.</p> <p>Formulates high-quality questions and demonstrates nuanced understanding of the competency.</p> <p>Demonstrates leadership and mentoring of the competency to reporting management and other directors.</p>
Expert	<p>Demonstrates extensive and current understanding of the competency and subcompetencies, and best practices.</p> <p>Is regarded as a competency expert and can constructively challenge other experts, including reporting management and external advisors on the competency.</p> <p>Has invested approximately 10,000 hours to develop expertise within the competency.</p> <p>Applies the competency to complex and difficult situations adeptly.</p> <p>Frequently leads board discussions of the competency, reflecting deep and insightful analysis.</p> <p>Asks highly effective, forward-focused questions concerning the competency.</p> <p>Oversees and guides reporting management on the competency and mentors and develops other directors.</p>

Appendix D: Cooper & Fucci's figure on developing inclusive leadership for board members

Figure D1: Cooper & Fucci's (2019) figure on developing inclusive leadership for board members



Appendix E: Interview participants’ accessibility & inclusivity ratings







Table E1: Interview participants’ ratings of how accessible their respective jurisdiction’s governance document(s) are

Question	Group	Participant #	Rating*	Rationale	Question	Rating*	Rationale
“How accessible do you think (your jurisdiction’s best practice-type document[s]) is/are to those who rely on them, such as corporate secretaries or board chairs/CEOS?”	Group 1 (B.C. PSO Staff)	P1-A	★★★★☆	Some of the nomenclatures used are only understood by governance professionals.	“How accessible do you think (your jurisdiction’s best practice-type document[s]) is/are to the public?”	★★★★☆	The guidelines are hard to locate.
		P1-B	★★★☆☆**	Hard to get to because CABRO does not have a prominent place for the guidelines.		★★☆☆☆	If those who rely on the guidelines cannot find them, how can the public?
		P1-C	★★★★★	The guidelines are tailored to governance professionals (i.e. those who rely on them).		★★★★☆	While the language used is relatively simple, the general public does not know what governance is.
	Group 2 (Public Servants External to B.C.)	P2-A	★★★☆☆	The documents are generally vague (although one is better than the other).		★★☆☆☆	The public is generally unaware of what a PSO is, let alone of the governance documents.
		P2-B	★★★★☆	The language used in the document is easy to understand for Chairs and department officials. There also are not a lot of conditions (e.g. “If X is Y & Z, then A”).		★★★☆☆	The document’s level of readability is too advanced given the jurisdiction’s low adult literacy rate.
		P2-C	N/A	N/A		N/A	N/A

*One star represents a rating of “not at all”, two stars is “somewhat not”, three stars is “neutral”, four stars is “somewhat”, and five stars is “extremely”.

**Participant P1-B said they do not think the board chairs or CEOs do/would try to access the guidelines.

Table E2: Interview participants’ ratings of how inclusive their respective jurisdiction’s governance document(s) are

Question	Group	Participant #	Rating*	Rationale	Question	Rating*	Rationale
“How inclusive do you think (your jurisdiction’s best practice-type document[s]) is/are to those who rely on them , such as corporate secretaries or board chairs/CEOS?”	Group 1 (B.C. PSO Staff)	 P1-A	★★★★☆	The guidelines are inclusive for their board.	“How inclusive do you think (your jurisdiction’s best practice-type document[s]) is/are to the public ?”	★★★★☆	Notable words, like ex-officio which has a legal meaning, are important but might not be understood.
		 P1-B	★★★☆☆	Because they, a corporate secretary, rarely refer to the guidelines, how encompassing can the document be to other people who rely on it?		★★☆☆☆	The public is unaware of what CABRO does and its centralized function.
		 P1-C	★★★☆☆	The guidelines are not inclusive of the nuances that exist for the PSO or corporate secretary role.		★★★☆☆	A lot of the language used in the document is not inclusive of the public.
	Group 2 (Public Servants External to B.C.)	 P2-A	★☆☆☆☆	The documents are written by government, for government, in set policy.		★☆☆☆☆	While one document is written in more laymen terms than the other, it still uses government-speak.
		 P2-B	★★★★☆	The document is not exclusionary, it applies fairly across the board.		★★★★☆	The document is not concerned with groups of people—it is very black and white.
		 P2-C	N/A			N/A	

*One star represents a rating of “not at all”, two stars is “somewhat not”, three stars is “neutral”, four stars is “somewhat” and five stars is “extremely”.

Appendix F: Gantt chart for the implementation of Option 3

Figure F1: Gantt chart for the implementation of Option 3

Gantt chart for the implementation of Option 3: <i>Release a new guide focused exclusively on contemporary BPs & emergent areas</i>	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	- Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	After
Phase 1: Project initiation																
Implementation of the project is assigned to CABRO staff by CABRO's Senior Executive Lead	■															
CABRO staff identify which areas of contemporary BPs should be included (e.g. by using the sample BPs from this report or the references cited)	■	■														
Phase 2: Intra- & inter-ministry collaborations & guide drafting																
Based on the BP areas identified in Phase 1, CABRO staff identify which government branches, departments, and/or offices (hereinafter "units") to collaborate with			■													
CABRO staff initiate discussions with these units about what collaboration would entail and whether the units' staff have the ability to participate			■	■												
CABRO and other units' staff meet regularly to discuss and decide on the BPs for their respective areas					■	■										
(Whenever necessary) Other units' staff secure reviews and approvals from their Assistant or Deputy Ministers about the BPs they are providing CABRO					■	■	■									
CABRO staff begin drafting the guide based on the BPs provided by the other units					■	■	■									
CABRO staff send drafts of each units' section in the guide for their final feedback							■	■								
CABRO staff send the near final draft of the guide to CABRO's Senior Executive Lead and the Crown Agencies Secretariat's Deputy Minister for review									■	■						
Final feedback from the units and initial feedback from the Senior Executive Lead and Deputy Minister is incorporated									■	■						
Phase 3: Consultations with the Crown corporations																
CABRO staff connect with the Crowns' board chairs to inform them of an upcoming consultation period for them and their corporate secretaries to provide feedback on a draft of a new contemporary BP guide for the boards of B.C.'s PSOs							■	■								
CABRO staff prepare the consultation method (e.g., survey, forum)								■	■							
CABRO staff prepare and send the draft for consultations with the Crowns									■	■						
The Crowns' board chairs and/or their corporate secretaries provide their feedback										■	■					
CABRO staff incorporate the feedback from the consultations											■	■				

(continued) Gantt chart for the implementation of Option 3: <i>Release a new guide focused exclusively on contemporary BPs & emergent areas</i>	Jun-21	Jul-21	Aug-21	Sep-21	Oct-21	Nov-21	Dec-21	Jan-22	Feb-22	Mar-22	Apr-22	May-22	Jun-22	Jul-22	Aug-22	Sep-22	Oct-22	After
Phase 4: Finalization & implementation of the guide																		
CABRO staff connect and coordinate with the Ministry of Citizens' Services about having the final guide formatted and stylized																		
CABRO staff prepare the draft for and obtain final approvals from CABRO's Senior Executive Lead, the Crown Agencies Secretariat's Deputy Minister, and the Minister of Finance																		
The final draft is sent the Ministry of Citizens' Services' Digital Publishing team to format and stylize the final guide																		
The final guide is published on CABRO's webpage and notifications are sent to key ministry contacts and the Crowns' CEOs, board chairs, and corporate secretaries																		
Phase 5: Recurring reviews & updates to the guide as needed																		
CABRO staff assess how frequently the guide needs to be reviewed																		
CABRO staff determine the criteria for what would require the guide to be updated																		
The timelines for when the next review will be completed and reported out are drafted and included in the guide to commit CABRO																		
Recurring reviews and updates to the guide are done as required																		