

FORESTRY AUDIT: BC TIMBER SALES & TIMBER SALE LICENCE HOLDERS

Boundary Timber Supply Area Portion
of the Kootenay Business Area

AUGUST 2024
FPB/ARC/266



**Forest
Practices
Board**

BC'S INDEPENDENT
WATCHDOG FOR
SOUND FOREST &
RANGE PRACTICES

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Audit Results

Introduction

The Forest Practices Board (the Board) is the public's watchdog for sound forest and range practices in British Columbia. One of the Board's roles is to audit forest industry practices to ensure compliance with the *Forest and Range Practices Act* (FRPA) and the *Wildfire Act*.

As part of its 2023 audit program, the Board randomly selected the BC Timber Sales' (BCTS) Boundary Timber Supply Area (TSA) portion of the Kootenay Business Area for audit.

This report explains what the Board audited and the results. Detailed information about the Board's compliance audit process is provided in Appendix 1.



Figure 1. Partial cutting near Beaverdell

Background

The Boundary TSA portion of the BCTS Kootenay Business Area is located in the western portion of the Selkirk Natural Resource District, in south-central British Columbia, as illustrated in Figure 2.

The audit area includes the communities of Grand Forks, Greenwood and Midway, located along Highway 3. It extends from the United States border northward to the headwaters of the Kettle and Granby Rivers.

The forests of the Boundary TSA are diverse. Lodgepole pine, Douglas-fir, and larch are the most common tree species, although some areas are dominated by spruce and subalpine-fir (balsam). These forests support various wildlife species, including mule deer and moose and some designated as 'species at risk', including bighorn sheep, Lewis's woodpecker, and grizzly bear. The TSA has numerous lakes and streams supporting many non-sport species and sport fish such as rainbow trout, Kokanee, bass, walleye, brook trout, and brown trout.

This audit took place within the territories of the Adams Lake Indian Band, Ktunaxa Nation Council, Lower Similkameen Indian Band, Osoyoos Indian Band, Okanagan Indian Band, Penticton Indian Band, Upper Nicola Band, Westbank First Nation, Neskonlith Indian Band, Splat'sin First Nation, and the Shuswap Indian Band. Indigenous Peoples have been the stewards of this land since time immemorial, and the Forest Practices Board acknowledges their deep connection with the land that continues to this day.

BCTS manages its Boundary TSA operations out of Grand Forks and Nelson, where staff prepare operational plans, auction timber sales, and issue timber sale licences (TSLs) and road permits. BCTS awards the successful bidder at each auction a TSL authorizing the holder to harvest the auctioned timber. The TSL holder, in turn, is responsible for completing timber harvesting and road work associated with the TSL and fulfilling the requirements of road permits and operational plans.

BCTS has a harvest apportionment of approximately 260 000 cubic metres per year in the Boundary TSA and harvested approximately 232 000 cubic metres during the period covered by the audit.

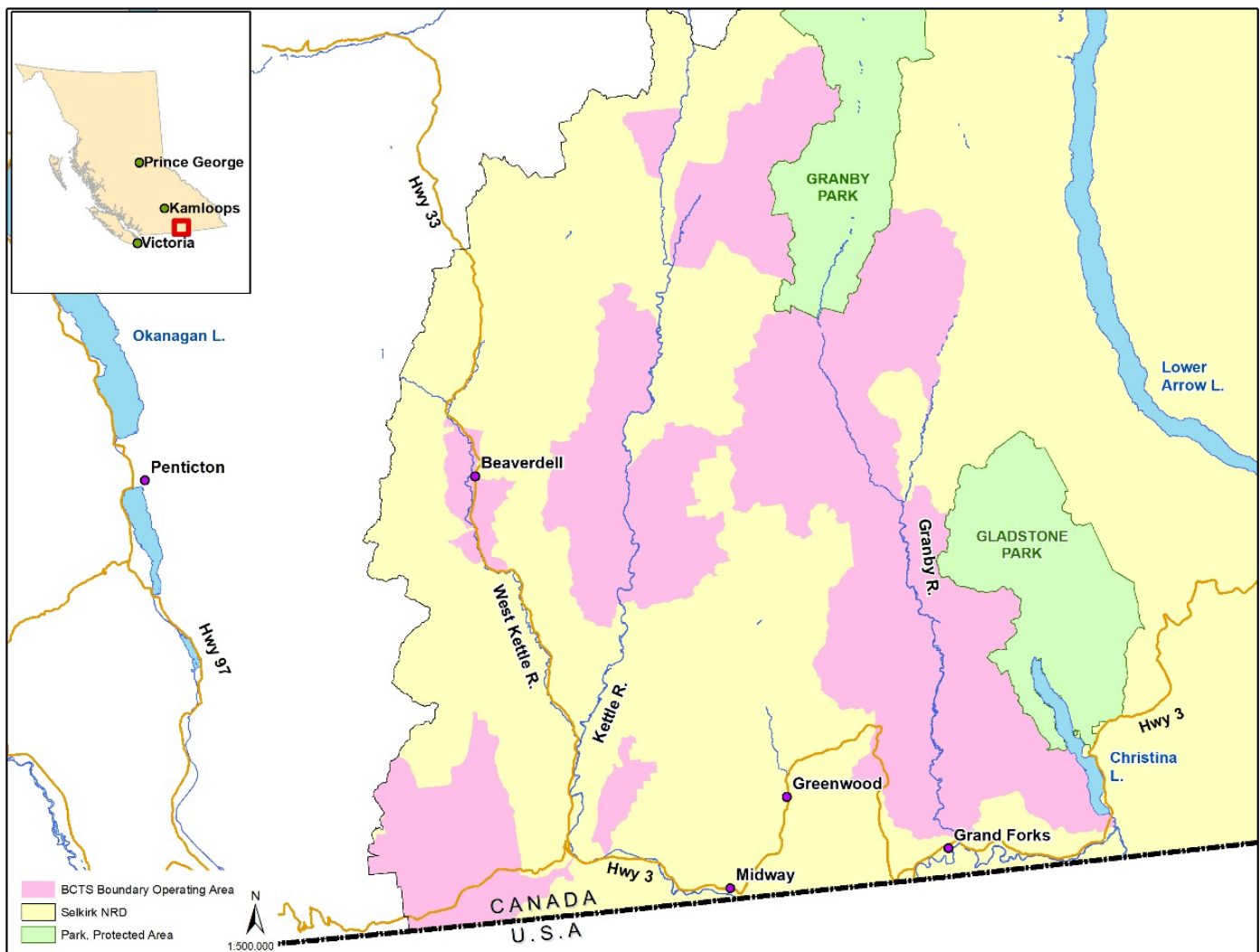


Figure 2. Map of the Audit Area

Audit Approach and Scope

This was a full-scope compliance audit with a one-year timeframe. All planning and activities carried out by BCTS and TSL holders between June 1, 2022, and June 29, 2023, were subject to audit.

BCTS is responsible for operational planning, including preparing forest stewardship plans (FSP)ⁱ and site plans, silviculture activities, major structureⁱⁱ maintenance, construction and deactivation and most road construction, maintenance and deactivation outside of cutblocks.

TSL holders are responsible for timber harvesting, fire protection and most road construction, maintenance and deactivation within cutblocks.

The auditors assessed these activities for compliance with FRPA, the *Wildfire Act*, applicable regulations, and legal orders. Their work included interviewing BCTS staff, reviewing the FSP and site plans, assessing silviculture records and conducting site visits with BCTS staff to review field practices. Sites were accessed by ground and air. The audit team consisted of forest professionals, agrologists, and a geoscientist, who were in the field from June 25 to 29, 2023.

The standards and procedures used to carry out this audit are set out in the Board's *Compliance Audit Reference Manual, Version 7.1, July 2016*.

Planning and Practices Examined

BCTS Responsibilities

Operational Planning

BCTS planned its activities under the *BCTS Kootenay Business Area Forest Stewardship Plan 2017 – 2023* (FSP #601). Auditors examined FSP #601 and all the stand-level site plans in the harvest population to ensure they met legal requirements. Auditors also compared site plans with site conditions during harvesting, road and silviculture field sampling to ensure they accurately identified site conditions.

The BCTS activities subject to this audit fall within the Boundary Forest Development Unit, as identified in FSP #601. The audit area is subject to the *Kootenay-Boundary Higher Level Plan Order*, which establishes objectives for forest age distribution, grizzly bear habitat, streams licensed for human consumption, and green-up of harvested stands. Other government objectives established by order under the *Government Actions Regulation* include objectives for scenic areas, wildlife (mule deer, grizzly bear, moose, mountain goat, and bighorn sheep), and wildlife habitat areas for various other protected species and ecosystems. FSP #601 links the relevant aspects of the orders to BCTS's operations.

Road and Major Structure Construction, Maintenance, and Deactivation

BCTS had the responsibility to maintain 1132 kilometres of road and 66 major structures but did not construct or deactivate any roads or major structures during the audit period. Auditors sampled 267 kilometres of road maintenance and 29 structures.

Silviculture Obligations and Activities

BCTS conducted site preparation, brushing, and planting, and had regeneration and free-growing obligations during the audit period. The populations and samples for these are summarized in Table 1.

TABLE 1. Population and Sample Summary for Silviculture Activities and Obligations

OBLIGATIONS AND ACTIVITIES*	POPULATION	SAMPLE
	(Cutblocks)	(Cutblocks)
Site Preparation	6	3
Brushing	27	5
Planting	74	8
Regeneration Obligations (due or declared)	46	14
Free-growing Obligations (due or declared)	30	15

**Includes an assessment of compliance with annual reporting requirements and conformance with the chief forester's seed transfer rules for planted seedlings.*

Timber Sale Licensee Responsibilities

Timber Harvesting

During the audit period, 11 TSL holders harvested 45 cutblocks on 1154 hectares. Auditors examined harvesting by 8 TSL holders on 16 cutblocks, totaling 546 hectares.

Road and Major Structure Construction, Maintenance, and Deactivation

TSL holders constructed 11 kilometres of road, maintained 33 kilometres of road and maintained 2 major structures. TSL holders did not construct any structures, and did not deactivate any roads or structures. Auditors sampled 6.4 kilometres of road construction, 4.5 kilometres of road maintenance and both structures.

Wildfire Protection

Auditors examined fire preparedness, fire hazard assessment, and hazard abatement practices in conjunction with the harvest sampling. The wildfire populations and samples are summarized in Table 2. The 20 cutblocks sampled for hazard assessments were held by 7 TSL holders.

TABLE 2. Population and Sample of Wildfire Activities

ACTIVITY	POPULATION	SAMPLE
	(Cutblocks)	(Cutblocks)
Fire Preparedness at Active Work Sites	3	2
Fire Hazard Assessment	25	20
Fire Hazard Abatement	8	8

Findings

The audit found BCTS's and TSL holders' planning and practices generally complied with FRPA and the *Wildfire Act* as of June 2023, except for the road inspection, bridge maintenance and fire hazard assessment findings described below.

BCTS Responsibilities

Findings of Significance

Road Inspections

Section 81 of the *Forest Planning and Practices Regulation* (FPPR) requires BCTS to ensure that it is maintaining its non-industrial, or wilderness status, roads to the extent necessary to ensure there are no material adverse effects on a forest resource. In addition, section 76 of the FPPR requires that BCTS ensures the structural integrity of the roads is protected and drainage systems are functional.

BCTS was responsible for maintaining more than 1100 kilometres of forest service roads (FSR) in the TSA. BCTS planned to inspect around 450 kilometres of FSR during the audit period, including 124 kilometres of high- and very-high-risk roads and 238 kilometres of moderate-risk roads.¹ The auditors found several instances where roads had sloughed or eroded during a rapid snowmelt event in the spring of 2023, including a slide into a fish stream. While none of these occurrences could be attributed to BCTS's road maintenance practices, BCTS had not inspected these roads during the audit period. This susceptibility to erosion emphasizes the need to be diligent when inspecting roads. Auditors found that BCTS did not inspect enough of its FSR network, including the sloughed or eroded roads, at a frequency that reasonably adheres to its plan, and BCTS cannot demonstrate compliance with section 81 of the FPPR.

The auditors realize that road inspections alone do not prevent landslides or other negative impacts on forest resources from occurring. However, these inspections are integral to detecting and prioritizing repairs and other maintenance activities that can prevent or reduce the risk of negative impacts occurring, in addition to demonstrating diligence and intention in managing roads. Most of the FSR network in the Boundary TSA was built before modern road-building techniques became standard practice under the 1995 *Forest Practices Code of British Columbia Act*, and it is reasonable to expect a higher level of diligence in managing an aging road network.

During the audit period, BCTS did not inspect any of the 124 kilometres of roads that it rated high- and very-high-risk, and only 72 kilometres of the roads rated moderate risk. This non-compliance is considered significant.

BCTS stated it was already aware of this weakness and had initiated a review of its road maintenance plans and practices in response to the Auditor General's² 2020 report on maintenance of FSRs. Since the audit, BCTS has documented a more robust road maintenance system to meet its plans for inspecting and maintaining roads.

¹ High-risk roads are roads where it is almost certain that road erosion or failure will occur and adversely affect adjacent forest resources. Moderate-risk roads are roads where road erosion or failure may be expected to occur and adversely affect adjacent forest resources.

² BC Auditor General, *Management of Forest Service Roads*, November 2020.

https://www.bcauditor.com/sites/default/files/publications/reports/OAGBC_Management-Forest-Service-Roads_RPT.pdf

General BCTS Findings

Operational and Site Planning

The results and strategies in FSP #601 incorporated the objectives contained in the land and resource management plans and legal orders that apply to forest practices in the audit area.

BCTS maintained accurate documentation of planning and operational activities. The files were readily available and complete. Site plans were consistent with the FSP and addressed site-specific resources by accurately identifying resource features such as wildlife tree retention, riparian areas, wildlife habitat and sensitive soils and prescribing practices to effectively manage them.

BCTS completed resource assessments at the landscape, operational and site level, where required, and implemented the assessments' recommendations. BCTS did not plan to harvest or construct roads within wildlife habitat areas. BCTS planned to harvest one small incursion into an OGMA for forest health reasons and identified a suitable replacement area.

Auditors found no issues with operational planning.

Road and Major Structure Maintenance

Road Maintenance

Other than the road maintenance finding described above, BCTS adequately maintained roads and ensured the structural integrity of road prisms. All culverts examined were functional and effectively controlled water. Auditors did not observe any road failures. Active roads were safe for industrial use, drainage systems were functional and natural drainage patterns were maintained.

Major Structure Maintenance

BCTS works in conjunction with the Ministry of Forests' Southern Regional Engineering Group to inspect and maintain major structures on FSRs. BCTS adequately maintained structures on all active roads sampled.

BCTS's operating areas mainly contain gentle and moderate terrain requiring common road construction techniques, basic water management and regular maintenance to ensure that resource roads and major structures are safe for use. However, other areas contain steep and potentially unstable terrain where terrain specialists assess road and structure locations and make recommendations for precautionary measures to ensure roads are safe for use. Auditors found BCTS's road and major structure maintenance practices complied with FRPA requirements.

Silviculture Activities and Obligations

BCTS planted cutblocks with suitable tree species and conformed with seed transfer limits. Cutblocks contained the range of healthy, well-spaced, acceptable trees required to meet free-growing requirements within the required periods.

BCTS declared that regeneration obligations were met at the time of planting. It also conducted walkthrough surveys after planting to determine brushing requirements and conducted survival surveys near the regeneration delay due dates to confirm stocking. Auditors found that BCTS met its regeneration delay obligations.

BCTS surveyed cutblocks before declaring free-growing obligations were met. BCTS surveys and auditor field observations confirmed BCTS met free-growing obligations and plantations looked healthy and vigorous.

BCTS met annual reporting requirements, reporting its activities to the government in a timely and complete manner.

Auditors did not have any concerns with silviculture obligations or activities.

Timber Sale Licensee Responsibilities

Findings of Significance

Bridge Maintenance TSL A93591, held by Tolko Industries Ltd. (Tolko)

TSL A93591 was issued to Tolko and included a road use permit, which authorized industrial use and maintenance responsibilities on Traverse Creek FSR. Section 75 of the FPPR requires licensees to address any structural bridge defects to protect industrial users by repairing, closing, removing or replacing bridges or restricting traffic loads to a safe level when a structural defect occurs.

Auditors found that guardrails on two bridges used by industrial traffic during the audit period were damaged³ at least twice during harvest operations and were not repaired, and Tolko did not comply with section 75. The Board views guardrails as an important structural safety component of bridges. While guardrails are not a load-bearing component of a bridge, they provide drivers with a physical warning that they are approaching the edge of a bridge and act as a visual guide. They must be substantial and well-secured. Tolko did not repair the guardrails and continued to use the bridges for industrial purposes and, therefore, did not ensure the safety of industrial traffic. These are considered significant non-compliances.

After the audit, Tolko repaired the guardrails.

Fire Hazard Assessments

Section 7(1) of the *Wildfire Act* requires TSL holders to conduct fire hazard assessments and section 11(3.1)(a)ⁱⁱⁱ of the *Wildfire Regulation* sets out the intervals for conducting fire hazard assessments, including an assessment of the fuel hazard and the associated risk of a fire starting or spreading. Furthermore, the TSL holder must provide a copy of a fire hazard assessment to an official when requested. If the assessment identifies a hazard, it must be abated.

Auditors found that TSL holders abated fire hazards within the required period. However, TSL holders did not complete fire hazard assessments within the required time period for 13 of the 20 cutblocks sampled. A hazard assessment is a required step to determine if harvesting has created a fire hazard. If a hazard is identified and abated in a timely fashion, a TSL holder could demonstrate that it has been diligent.

While TSL holders are completing fire hazard abatement in accordance with the legal requirements, some cannot demonstrate that they have been diligent in assessing the hazard, which does not comply with legislation. This non-compliance is not considered significant, since TSL holders abated fire hazards in an effective and timely manner, and is an area requiring improvement.

General TSL Holder Findings

Harvesting

The TSL holders sampled conducted harvesting in accordance with the requirements of legislation and followed the measures prescribed in site plans. TSL holders used ground-based harvest systems, maintained natural drainage patterns when constructing and maintaining roads and temporary access structures and achieved wildlife tree retention objectives. TSL holders protected riparian areas along

³ The guardrails were fractured and pushed outward bending the carriage bolts, and no longer securely fastened to the bridge substructure.

streams and non-classified drainages within cutblocks using machine-free zones and retained vegetation adjacent to streams. Soil disturbance was below the limit specified in the site plans.

Auditors found no issues with harvesting.

Road Construction and Maintenance

Road Construction

Construction techniques varied from building temporary snow roads in winter to building permanent roads on steep or rocky terrain. When constructing roads TSL holders conformed to site plans and installed drainage structures that maintained natural drainage patterns. The roads were safe and stable and the auditors had no concerns.

Road Maintenance

TSL holders maintained roads by grading them, clearing ditches and culverts to ensure good drainage, and cutting brush to provide safe sight lines. The roads sampled were safe for industrial use, culverts and ditch lines were functional, and natural drainage patterns were maintained.

Roads were well maintained and auditors had no concerns.

Major Structure Maintenance

Other than the bridge maintenance finding described above, TSL holders adequately maintained structures on all active roads. Auditors had no concerns with the structures.

Wildfire Protection

On the two active sites audited, auditors found that TSL holders prepared emergency response plans to help them meet protection requirements, which includes notifying the government annually and providing contact information. In addition, TSL holders monitored the fire danger class and modified activities accordingly,⁴ and maintained an adequate fire suppression system and the required number of fire-fighting hand tools on site.

Other than the timing issues noted in the *Fire Hazard Assessments* section, all 7 TSL holders sampled completed fire hazard assessments where required. All 20 completed assessments included a determination of fuel hazards and the associated risk of a fire starting or spreading, as required.

Auditors found that the TSL holders piled slash concurrently with and shortly after completing harvest activities. Slash was piled a safe distance from standing timber and the piles were either burned or were ready to be burned when safe to do so. TSL holders reduced slash loads to below the abatement thresholds identified in [A Guide to Fuel Hazard Assessment and Abatement in British Columbia](#) within the time frame specified in the *Wildfire Regulation* on all eight cutblocks that were abated during the audit period.

Other than the fire hazard assessment finding described above, auditors had no concerns with wildfire protection.

⁴ Activity modifications can include maintaining a fire watcher and restricting activities to early in the day when the fire hazard is moderate or high and shutting down altogether when the hazard is extreme. On the day of the audit the fire hazard was moderate for more than three consecutive days and the TSL holders maintained a fire watcher.

Audit Opinion

In my opinion, except for the issues described below, the operational planning, timber harvesting, road and major structure construction, maintenance and deactivation, silviculture, and fire protection activities carried out by BC Timber Sales and TSL holders in the Boundary Timber Supply Area portion of the Kootenay Business Area, between June 1, 2022, and June 29 2023, complied in all significant respects with the requirements of the *Forest and Range Practices Act*, the *Wildfire Act*, and related regulations, as of June 2023.

In reference to compliance, the term “in all significant respects” recognizes that there may be minor instances of non-compliance that either may not be detected by the audit, or that are detected but not considered worthy of inclusion in the audit report.

Without further qualifying my opinion, I draw attention to the *BCTS Road Inspection* section of the report, which describes a significant non-compliance related to road maintenance inspections, the *Bridge Maintenance TSL A93591, held by Tolko Industries Ltd. (Tolko)* section of the report, which describes a significant non-compliance related to bridge maintenance and the *Fire Hazard Assessments* section of the report, which describes an area requiring improvement for hazard assessments.

The *Audit Approach and Scope* and the *Planning and Practices Examined* sections of this report describe the basis of the audit work performed in reaching the above conclusion. The audit was conducted in accordance with the auditing standards of the Forest Practices Board including adherence to the auditor independence standards and the ethical requirements, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour. Such an audit includes examining sufficient forest planning and practices to support an overall evaluation of compliance with the *Forest and Range Practices Act* and the *Wildfire Act*.



Jody Stump, RPF, PAg
Auditor of Record

Malakwa, British Columbia
July 15, 2024

Appendix 1:

Forest Practices Board Compliance Audit Process

Background

The Forest Practices Board conducts periodic audits of government and licensees to determine compliance with Parts 2 to 5 of the *Forest and Range Practices Act* (FRPA), and Parts 1 and 2 of the *Wildfire Act*, and associated regulations and standards.

Selection of Auditees

The number, type and scope of audits to be conducted each year are established by the Director of Audits in accordance with the Board's strategic priorities and budget. Once a licence has been audited, it is removed from the audit selection pool for five years.

The Board randomly selects districts or timber supply areas (TSAs) from each of the three natural resource areas of BC (North, South and Coast). The auditors then review the forest resources, geographic features, activities, and operating conditions in the district or TSA selected, as well as past Board audits in that district or TSA. These factors are considered with the Board's operational and strategic priorities, and the type of audit is determined. At this stage, the Board chooses the auditee(s) that best suits the selected risk and priorities. This is considered a qualified random approach of selection.

In addition, each year, the Board randomly selects at least 1 of the 31 BCTS field units for audit.

Audit Standards

Audits are conducted in accordance with auditing standards developed by the Board and described in the Board's *Compliance Audit Reference Manual*. The standards are based on Canadian generally accepted auditing standards and relevant ethical requirements. This includes those pertaining to independence, as published by the Chartered Professional Accountants of Canada, and consistent with the *Canadian Standards on Assurance Engagements* (CSAE) 3001, the *Conformity assessment – Requirements for bodies providing audit and certification of management systems* (ISO 17021-1:2011), and the *CPA Code of Professional Conduct* (CPABC Code – June 2015).

Audit Process

Conducting the Audit

Once the Board selects a licence or BCTS field unit for audit, the next step is to determine the scope of the audit (timeframe, activities). For the timeframe, the Board normally examines activities that took place over a one or two-year time period up to the start of the audit fieldwork (i.e., looking back two years). This is referred to as the audit period.

For a full-scope compliance audit, all activities carried out during the audit period are identified, which may include harvest, silviculture, fire protection and road-related activities. These activities form the population.

From the population, the auditors select a sample of each activity to examine in the field. Generally, auditors will concentrate on sampling where the risk of impacts to forest resources is deemed to be high. This is called the *inherent risk*. It can be a function of site conditions, natural circumstances, and the particular forest or range practices involved. Proportionally, more sampling occurs where the inherent risk is high because the higher the risk, the higher the likelihood of significant non-compliance or failure to achieve specified results.

For smaller audits, the sample may include the full population. Auditors also consider factors such as geographic distribution and values potentially affected by activities to ensure an adequate sample size.

Auditors' work includes interviewing licensee staff, reviewing the auditee's applicable plans, and reviewing applicable legal orders, observations, inspections, and assessments in the field.

Evaluating the Results

The Board recognizes that compliance with the requirements of FRPA and the *Wildfire Act* is more a matter of degree than absolute adherence. Determining compliance and assessing the significance of non-compliance requires the exercise of professional judgment within the direction provided by the Board.

The audit team, composed of professionals and technical experts, first determines whether forest practices comply with legal requirements. For those practices considered to not be in compliance, the audit team then evaluates the significance of the non-compliance based on a number of criteria, including the magnitude of the event, the frequency of its occurrence and the severity of the consequences.

Auditors categorize their findings into the following levels of compliance:

Compliance – where the auditor finds that practices meet FRPA and *Wildfire Act* requirements.

Unsound Practice – where the auditor identifies a practice that complies with FRPA or the *Wildfire Act*, but may adversely affect a forest resource.

Areas Requiring Improvement (Not significant non-compliance) – where the auditor, upon reaching a non-compliance conclusion, determines that one or more non-compliance event(s) is not significant and not generally worthy of reporting. In certain circumstances, these events may be reported as an area requiring improvement.

Significant non-compliance – where the auditor determines a non-compliance event(s) or condition(s) is, or has the potential to be, significant and is considered worthy of reporting.

Significant breach – where the auditor finds that significant harm has occurred, or is beginning to occur, to persons or the environment as a result of one or more non-compliance events.

If an auditor identifies a probable significant breach of the legislation, the auditor is required by the *Forest Practices Board Regulation* to immediately advise the Board, the party being audited, and the responsible Minister(s).

Reporting

Based on the above evaluation, the auditor then prepares a draft audit report. The auditor provides the party being audited with a copy of the draft report for review and comment before it is submitted to the Board.

The Board reviews the draft report and may make recommendations and/ or provide commentary on the audit findings. The Board must, prior to publishing a report or recommendation, consider whether or not it may adversely affect a party or person. The Board must give any affected party or person the opportunity to review, rebut or clarify the information before the Board publishes its report. The final report is released to the auditee first and then to the public and government seven days later.

ENDNOTES

ⁱ A forest stewardship plan (FSP) is a key planning element in the FRPA framework and the only plan subject to public review and comment and government approval. In FSPs BCTS is required to identify results and/or strategies consistent with government objectives for values such as water, wildlife and soils. These results and strategies must be measurable and once approved are subject to government enforcement. FSPs identify areas within which road construction and harvesting will occur but are not required to show the specific locations of future roads and cut blocks. FSPs can have a term of up to five years.

ⁱⁱ Major structure includes bridges and major culverts where:

- Bridge means a temporary or permanent crossing structure with a span length equal to or greater than 6 metres or an abutment height of 4 metres or greater.
- Major culvert has a pipe diameter of 2 metres or greater or a bottom arch with a span greater than 2.13 metres.

ⁱⁱⁱ *Wildfire Regulation* - Hazard assessment – Section 11 (3.1)

(3.1) The prescribed intervals, at which a person described in section 7 (1) of the Act who is a qualified holder must conduct fire hazard assessments, are the intervals

- (a) set out in subsection (2) or (3) of this section, as applicable, or
- (b) specified by a professional forester or a registered forest technologist.



**Forest
Practices
Board**

PO Box 9905 Stn Prov Govt

Victoria, BC V8X 9R1 Canada

Tel. 250.213.4700 | Fax 250.213.4725 | Toll Free 1.800.994.5899

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For more information on the Board, please visit our website at: <https://www.bcfpb.ca>