WESTERN ECONOMIC DIVERSIFICATION (WD) CANADA
AUDIT AND EVALUATION (A&E) BRANCH
AUDIT REPORT (4 July 2006)
AUDIT OF THE MANAGEMENT OF PHYSICAL RECORDS

Background

WD considers effective management of information as key to departmental success.

To add value to the management's goal of achieving continuous improvements, the A&E branch initiated in 2005 continuous auditing of the management of information to assess different aspects of the overall management.

Continuous auditing of the management of information allows for the identification of issues, provision of recommendations and development of management action plans on a timely basis for achieving continuous improvements.

Audit Objective

The overall audit objective of the continuous auditing of the management of information is to assess the effectiveness of the management of information on an ongoing basis.

Audit Approach

Continuous auditing is achieved through short cyclical audit assignments, each one focusing on a few key management aspects at a time, and presenting the results in template-form reports as good management tools.

The template-form audit report is a spreadsheet presenting various aspects of the results of the audit under the headings: area of focus (line of inquiry), audit criteria, finding (observation/issue), evidence, cause, effect (impact), recommendation, benefit, management response to finding, management response to recommendation and management action plan.

Follow-up

A&E branch will do periodic follow-ups to determine the progress made by management in terms of implementation of recommendations, through the completion of the action items established in the management action plan, and report on the results.

Audit Cycles (Management Aspects)

1. Management of Physical Records including adherence to relevant legislation and Treasury Board Secretariat Policy and Guidelines on physical records.

2. Management of Web Information (Internet and Intranet) including adherence to relevant legislation and Treasury Board Secretariat Policy and Guidelines on web based information
3. Management of Electronic Records including adherence to relevant legislation and Treasury Board Secretariat Policy and Guidelines on electronic records.

4. Management of ATIP Requirements and Requests including adherence to relevant legislation and Treasury Board Secretariat Policy and Guidelines on access to information.

5. Management of Financial Information including information presented in RPP, DPR and departmental financial statements.

6. Management of Non-Financial (Performance) Information including information presented in RPP, DPR and departmental annual reports as well as related acceptance and approvals.

7. Management of IMT Systems (GX and Project Gateway) including management of both technical and non-technical aspects.

8. Management of Data in the IMT Systems (GX and Project Gateway) including management of both financial and non-financial data, generation of reports and controls and monitoring with regard to updates (hardware and software).

9. Management of IMT Systems Security and Data Security including access controls and protocol as well as updates and monitoring.

First Audit Cycle: Audit of the Management of Physical Records

The audit of the management of physical records addressed management aspects by focusing on 6 key areas.

Key issues identified pertain to the thematic areas: departmental context, departmental capabilities, linkage to information management, compliance and quality, records and information life cycle and user perspectives.

Management action plan has been developed and progress has been made to address and implement recommendations.

Attached are the template-form audit report and the management action plan.