



Office of the Auditor General of Canada

# 2006–07 Estimates

## Report on Plans and Priorities

Approved

*Sheila Fraser*

Sheila Fraser, FCA  
Auditor General of Canada

*James M. Flaherty*

Honourable Jim Flaherty, P.C., MP  
Minister of Finance

**For more information contact**

Communications  
Office of the Auditor General of Canada  
240 Sparks Street  
Ottawa, Ontario  
Canada, K1A 0G6

Telephone: (613) 995-3708 or 1-888-761-5953  
Fax: (613) 957-0474  
TTY: (613) 954-8042  
E-mail: [Communications@oag-bvg.gc.ca](mailto:Communications@oag-bvg.gc.ca)  
Web site: [www.oag-bvg.gc.ca](http://www.oag-bvg.gc.ca)

# Table of Contents

<b>Message from the Auditor General of Canada</b> . . . . .	1
<b>Management representation statement</b> . . . . .	3
<b>Section I—Overview</b> . . . . .	4
What we do: Legislative auditing . . . . .	4
Who we are: An Agent of Parliament . . . . .	5
Who we serve . . . . .	6
Our strategic framework . . . . .	7
Our program activity . . . . .	7
Our planning priorities . . . . .	8
Our governance structure . . . . .	10
How we are held accountable . . . . .	11
<b>Section II—Analysis of program activity by strategic outcome</b> . . . . .	13
Our strategic outcome and results chain . . . . .	13
Plans and performance targets—Legislative auditing . . . . .	15
Plans and performance targets—Supporting initiatives . . . . .	19
<b>Section III—Supplementary information</b> . . . . .	23
Organizational information . . . . .	23
Tables . . . . .	24
Web site references . . . . .	27



# Message from the Auditor General of Canada



Sheila Fraser, Auditor General of Canada  
Photo by Michael Bedford

I am pleased to present my Office's *Report on Plans and Priorities* for 2006–07.

As Parliament's auditor, the Office of the Auditor General plays an important role in promoting government accountability and well-managed public administration in Canada. As Auditor General, I lead a staff of highly qualified auditors in the independent scrutiny of federal government operations. Following professional standards, we examine the government's activities against established criteria, such as its own laws, policies, and targets. We look at whether the government is carrying out its programs and initiatives with due regard for economy, efficiency, and environmental impact, and whether it has measures in place to determine how effective they are.

Canadians support government-funded programs such as old age security, international development assistance, and environmental protection through their tax dollars and deserve to know how well these funds are being managed. Our financial and performance audits provide parliamentarians with fact-based information they can rely on in their oversight of government spending and performance. In 2006–07, we will conduct more than 130 annual financial audits and we plan to complete 37 performance audits that we will report on to Parliament.

In 2005, Parliament expanded the mandate of the Office through Bill C-43, which was enacted in June as the *Budget Implementation Act*. This Act amends both the *Auditor General Act* and the *Financial Administration Act*—the main pieces of legislation that govern our work. This move signals considerable confidence in my Office on the part of parliamentarians, which my staff and I greatly appreciate. Let me take this opportunity to assure parliamentarians and Canadians alike that we will work diligently to uphold the trust they continue to place in us.

In practical terms, an expanded mandate will mean two things beginning in 2006–07. First, we will be able to include foundations in our performance audits. Foundations are non-profit corporations that are entrusted with large amounts of public money to fulfill significant public policy roles. For many years, one of the concerns I have expressed about the accountability of foundations to Parliament stems from the fact that there was no provision for auditing their contribution to achieving government objectives. I am pleased that this concern has been addressed.

Second, we will conduct financial audits of three additional Crown corporations, making us the auditors or joint auditors of all but two of the government's Crown corporations. In addition, changes to the *Financial Administration Act* mean that five Crown corporations have been added to the list of those requiring a special examination every five years. A special examination is a form of performance audit that assesses the management systems and practices of a Crown corporation and provides reasonable assurance that there were no significant deficiencies. The results of a special examination are provided to a Crown corporation's board of directors. As with our other audits, they contribute to improved governance and greater accountability.

To be credible and effective, my Office must be independent of the government of the day. Numerous safeguards are in place to protect our independence, many of which are set out in our legislation. For example, the Auditor General is appointed for a 10-year, non-renewable term, and can be removed

only upon resolution of both the House of Commons and the Senate. In conducting performance audits, I have the right to decide what to audit, when to audit, and how to audit, and the power to ask for any information I need to do my job. Another key to our independence is the ability to remain unbiased and stay faithful to the evidence in our audits. This is safeguarded by our allegiance to a professional discipline that requires us to adhere to stringent standards and our own deep commitment to producing high-quality work.

It is important to all public sector audit offices that the process used to establish their funding levels be sufficiently independent. I am pleased to report that our long-standing concern in this area is close to being resolved. Although my Office is funded by Parliament, historically we have negotiated our level of funding with the Treasury Board Secretariat, which is one of the organizations we audit. For some years now, we have been working toward a more appropriate and independent funding process. Recently, the government committed to piloting a new funding and oversight mechanism that would apply to all Agents of Parliament, including us, for 2006–07 and 2007–08. A parliamentary oversight panel was formed, a process agreed to, and work commenced. We look forward to the resumption of this work under the 39th Parliament, the success of the pilot project, and a permanent resolution to this long-standing issue.

Not only does the Office of the Auditor General audit the federal government and the governments of the three territories, but we also participate in the auditing of international organizations. We take part in international public sector accounting and auditing organizations and support the development of professional auditing standards and the transfer of knowledge between national audit offices. We believe that playing a role in the international community is a serious responsibility, but one that comes with many benefits. It lets us contribute to improved governance and accountability throughout the world while at the same time strengthening our own work as legislative auditors in Canada. Our new international strategy, which will take effect in 2006–07, will help us build on past successes and put us in a strong position to meet the opportunities and challenges that lie ahead.

I look forward to carrying out the plans outlined in this report. I consider myself extremely fortunate to be supported by an exceptional group of employees who are dedicated to excellence, integrity, and making a difference for Canadians. Together, we will continue to serve the Parliament and the people of Canada with energy and enthusiasm.



**Sheila Fraser, FCA**  
Auditor General of Canada

6 March 2006

# Management representation statement

We submit, for tabling in Parliament, the *2006–07 Report on Plans and Priorities* for the Office of the Auditor General of Canada. Management of the Office is responsible for preparing this report, which

- is based on the Office’s results chain consistent with its approved program activity architecture,
- presents fair and reliable information,
- provides a basis of accountability for the results achieved with the resources and authorities entrusted to it,
- reports finances based on approved planned spending numbers from the Treasury Board Secretariat, and
- is based on the reporting requirements outlined in the Treasury Board Secretariat guidance.

The Office’s Executive Committee oversees the preparation of the report, and approves it based on the recommendation and advice of the Office’s Audit Committee.



**Sheila Fraser, FCA**  
Auditor General of Canada



**Robert D’Aoust, CA**  
Comptroller and Senior Financial Officer

Ottawa, Canada  
6 March 2006

# Section I—Overview

## What we do: Legislative auditing

The Office of the Auditor General of Canada conducts independent audits and studies that provide objective information, advice, and assurance to Parliament, territorial legislatures, government, and Canadians. With our reports and testimony at parliamentary hearings, we assist Parliament in its work related to the authorization and oversight of government spending and operations, and answer many important questions (Exhibit 1).

Supporting and promoting accountability is an important part of our work with Parliament. Our audit reports, tabled in the House of Commons, provide members of Parliament with objective information to help them examine the government’s activities and hold it to account.

The *Auditor General Act*, the *Financial Administration Act*, and other acts and orders-in-council set out the duties of the Auditor General. These duties relate to legislative auditing and monitoring of federal departments and agencies, Crown corporations, territorial governments, and other entities that include international organizations.

**Exhibit 1—The Auditor General answers many important questions**

Audits and studies <sup>1</sup>	Questions
Performance audits and studies of departments and agencies, including audits on the environment and sustainable development	Are programs well managed? Were they run with due regard to economy, efficiency, and their environmental effects? Does the government have the means to measure their effectiveness where it is reasonable and appropriate to do so?
Audit of the summary financial statements of the Government of Canada	Is the government presenting fairly its overall financial situation?
Financial audits of Crown corporations, territorial governments, and other organizations	Is their financial information presented fairly, and are they complying with their legislative authorities?
Special examinations of Crown corporations	Do their systems and practices provide reasonable assurance that assets are safeguarded, resources are managed economically and efficiently, and operations are carried out effectively?
Sustainable development monitoring activities and environmental petitions	Are departments and agencies meeting the objectives and implementing the plans set out in their sustainable development strategies? Are ministers responding as required to environmental petitions?
Assessments of the performance reports of the Canadian Food Inspection Agency, Parks Canada, and the Canada Revenue Agency <sup>2</sup>	Are the agencies presenting their performance information fairly and in a reliable way?

<sup>1</sup>These audits and studies are explained in more detail in the *Auditor General Act* (sections 5, 6, 7, and 23) and the *Financial Administration Act* (Part X).

<sup>2</sup>These assessments are published annually in the statutory reports of these organizations.



In 2005, Parliament passed Bill C-43 to amend the *Auditor General Act* and the *Financial Administration Act*, which expands our mandate in two areas:

- First, we are now able to include foundations in our performance audits. This addresses one of our long-standing concerns about the lack of accountability to Parliament of foundations—organizations entrusted with large amounts of public funds to fulfill significant public policy roles.
- Second, with the addition of three Crown corporations to our mandate, we are now the auditors or joint auditors of all but two Crown corporations. Five Crown corporations have also been added to the list of those requiring a special examination every five years.

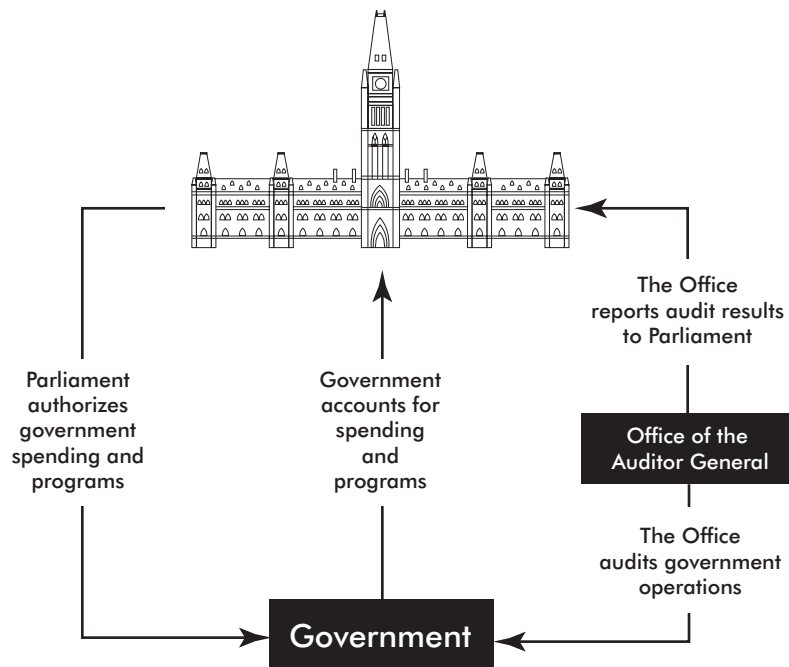
This bill received royal assent on 29 June 2005.

## Who we are: An Agent of Parliament

The Auditor General is an Agent of Parliament who is independent from the government and reports directly to Parliament (Exhibit 2).

**Objectivity and independence.** Maintaining our objectivity and independence from the organizations we audit is critical. Our independence is assured by a broad legislative mandate, freedom from certain government controls, and a 10-year mandate for the Auditor General that is not renewable.

Exhibit 2—The Auditor General’s role as an Agent of Parliament



Additional mechanisms are in place to ensure the independence of the Office:

- The reports of the Auditor General are presented to Parliament.
- The Auditor General is accountable to Parliament directly and not to the government of the day.
- Funded by Parliament, the Office does not receive fees for its services from the departments, agencies, and Crown corporations that it audits.
- As a separate employer, the Office appoints its employees, has its own classification standards, and performs human resource functions including determining the terms and conditions of employment.
- Auditors follow the standards of the Auditing and Assurance Standards Board of the Canadian Institute of Chartered Accountants and the Office's audit policies, methodology, and Code of Values, Ethics, and Professional Conduct.
- The Auditor General may, within the total dollar limitations established for the Office in appropriation acts, contract for professional services without the approval of the Treasury Board.

**Funding.** The Office is funded by Parliament; however, historically we have negotiated the level of funding with the Treasury Board Secretariat, one of the organizations we audit. That process is not sufficiently independent to ensure that our budget is appropriate for meeting Parliament's expectations. Since 2001, we have been discussing with the Treasury Board Secretariat alternative ways to determine the Office's future funding requirements.

In 2005, the government committed to implementing a pilot project for a new funding and oversight mechanism for the 2006–07 and 2007–08 Estimates process for all Agents of Parliament. The new mechanism seeks to respect the role of Parliament and the independence and distinct mandates of its Agents, and also to reflect the responsibility of the government for sound stewardship of public resources.

A parliamentary oversight panel was formed, a process agreed upon, and work commenced. The panel ceased to exist upon the dissolution of the 38th Parliament on 29 November 2005. We look forward to the establishment of a new parliamentary panel under the 39th Parliament and the resumption of the pilot project, leading to the permanent resolution of this long-standing issue.

## **Who we serve**

Our primary responsibility is to Parliament, and our relationship with parliamentarians is key to our effectiveness.

**Parliamentary standing committees.** The Auditor General's main relationship is with the House of Commons Standing Committee on Public Accounts. In turn, much of the work of the Public Accounts Committee draws on the work of the Office. The Standing Senate Committee on National Finance and other parliamentary committees also rely on our work.

The House of Commons Standing Committee on Environment and Sustainable Development and the Standing Senate Committee on Energy, the Environment and Natural Resources draw on the work of the Commissioner of the Environment and Sustainable Development, who leads the environmental audit function within the Office.

Appearing at committee hearings is an important way that the Office promotes awareness and understanding of the issues in our reports. Hearings also help gain department and agency commitment to implement our recommendations. After hearings, committees may report and make recommendations to the government. Departments and agencies are usually expected to report to the committees on what they have done in response to the recommendations.

**Territorial legislatures.** As the legislative auditor of the three territories, the Auditor General's opinions on financial statements and reports on other matters are presented to the territorial legislatures and discussed in hearings of their public accounts committees.

## **Our strategic framework**

The strategic framework of the Office of the Auditor General presents our vision and summarizes who we are, what we do, and the values that guide our work (Exhibit 3).

---

### **Exhibit 3—The strategic framework of the Office of the Auditor General of Canada**

---

#### **Our vision**

An independent audit office serving Parliament, widely respected for the quality and impact of our work.

#### **We promote**

- Accountable government
- An ethical and effective public service
- Good governance
- Sustainable development
- The protection of Canada's legacy and heritage

#### **We do this by**

- Conducting independent audits and studies that provide objective information, advice, and assurance to Parliament, government, and Canadians.
- Working collaboratively with legislative auditors, federal and territorial governments, and professional organizations.
- Providing a respectful work place in which our diverse workforce can strive for excellence and realize their full career potential.

#### **Our values**

- Serving the public interest
  - Independence and objectivity
  - Commitment to excellence
  - Respectful workplace
  - Trust and integrity
  - Leading by example
- 

## **Our program activity**

Our Office has one program activity: legislative auditing. Legislative auditing consists of seven major sub-activities, of which the four largest are performance audits and studies; the audit of the summary financial statements of the Government of Canada; financial audits of Crown corporations, territorial governments, and other organizations; and special examinations of Crown corporations.

Exhibit 4 provides summary information on the Office's financial and human resources and program activity.

**Exhibit 4—Summary information: The Office's financial and human resources and program activity**

<b>Financial resources (\$ millions)</b>		
2006–07	2007–08	2008–09
83.5	83.7	83.5
<b>Human resources (full-time equivalents)</b>		
2006–07	2007–08	2008–09
595	595	595
<b>Program activity: Legislative auditing (\$ millions)</b>		
<b>Sub-activities*</b>	<b>Forecast spending 2005–06</b>	<b>Planned spending 2006–07</b>
Performance audits and studies of departments and agencies	42.8	43.5
Financial audits of Crown corporations, territorial governments, and other organizations	23.0	22.8
Audit of the summary financial statements of the Government of Canada	5.7	4.6
Special examinations of Crown corporations	3.3	2.5
Sustainable development monitoring activities and environmental petitions	3.0	2.5
Assessments of the performance reports of three agencies	1.2	1.1
Professional practices	7.2	7.0
<b>Sub-total</b>	<b>86.2</b>	<b>84.0</b>
Less: Non-responsible revenue	(1.0)	(0.5)
<b>Net cost of program</b>	<b>85.2</b>	<b>83.5</b>

\*We have allocated the cost of administrative and other overhead expenses to each sub-activity.

## **Our planning priorities**

Following the general election of 23 January 2006 our first priority is to inform new and returning members of Parliament about our role and mandate, and of the work we have conducted on their behalf over the past several years. Through letters to standing committees and meetings with new ministers, we highlight issues within their purview that we believe remain outstanding. We seek to meet with committee chairs and vice-chairs to obtain their views on matters of mutual interest. We also participate in information sessions that are organized for parliamentarians by the House of Commons.

We are continually looking to improve how our audit reports, testimony, information, and advice can best meet Parliament's needs. For the planning period 2006–09, there are three specific priorities for our Office.

### **Our expanded mandate**

In 2005, Parliament expanded our mandate. In the coming year we will be working to integrate these changes into our audit planning and operations. We will increase our financial audits and special examinations of Crown corporations, and include foundations in our performance audit planning over the next three years.

### **Our audit products**

The Office has modernized its financial audit practice by introducing an electronic file management system along with supporting methodology and staff training, and by evaluating internal financial controls in departments, agencies, and Crown corporations. This is leading to more risk-focused audits, more timely recommendations, and lower audit costs.

During 2006–09, we will be expanding our use of this new management system to our special examinations and performance audit practices. We will also continue implementing our risk-based audit planning approach. As a result of these initiatives, we anticipate that similar improvements to those noted above will be realized in these two practice areas.

Building on the successful 2003 external peer review of our performance audit practice, we are continuing an extensive internal review of that practice. Our review is focussed on ensuring the appropriate mix of performance audit products, and balancing the elements of our performance audit mandate. We are also looking to improve our scoping and management of individual audits, and generally ensure that we continue to deliver performance audits of the highest quality.

### **Our human resources**

In the coming years, the Office will come under increasing pressure to recruit and retain a strong employee base for a number of reasons. Our workload will increase due to additions to our Crown corporation and performance audit mandates. Expected turnover and retirement rates and increased recruitment by federal departments will add to the demand for available talent. Changing professional standards and more complex audit environments will require additional investment in methodology and training. The Office has started developing a multi-year recruitment and retention strategy to respond to these pressures.

We also have two significant long-term commitments that we will be updating during the coming three years: sustainable development and our international program.

### **Sustainable development**

Parliament has asked 31 federal departments and agencies to prepare sustainable development strategies and to update them at least every three years. While the Office is not required to table such a strategy, we do so voluntarily.

Our 2003–06 sustainable development strategy strives to ensure that the environmental consequences of the federal government’s activities are considered as we plan, conduct, and report our audits. In the coming year we will be reviewing and updating our strategy for the planning period 2006–09.

## **Our international program**

The Office of the Auditor General now has more than 50 years experience working with the international community in developing professional standards, building capacity, sharing knowledge, and conducting audits of international institutions.

We have just completed a strategic review of our international program to ensure that we can best contribute to the interests of Parliament and the Government of Canada. We have established the following four goals for the 2006–09 planning period:

- Increase our involvement in international standard setting and the adoption of international standards.
- Develop with the Canadian International Development Agency an understanding of how we can best target our capacity-building efforts, consistent with the government’s international development priorities, while maintaining our current level of effort.
- Reduce and re-focus our knowledge-sharing activities to provide maximum benefit to our auditors.
- Work with Foreign Affairs Canada to promote better managed and accountable international institutions through our involvement in auditing international organizations.

## **Our governance structure**

**The Auditor General.** The Auditor General leads the Office, and as an Agent of Parliament is accountable to Parliament for the Office’s performance.

**The Executive Committee.** The Executive Committee provides overall professional and administrative direction for the Office. It sets policy and oversees all aspects of management and operations in the Office. It comprises the Auditor General, the Deputy Auditor General, the Commissioner of the Environment and Sustainable Development, and 11 assistant auditors general.

**External advice.** The Auditor General receives advice from a number of committees with external members:

- **The Audit Committee.** It oversees the quality of audit practices and internal controls. It is made up of senior Office auditors and is chaired by a retired senior executive from the private sector.
- **The Panel of Senior Advisors.** It provides strategic advice on the work of the Office, and is composed of leading representatives from the private sector, the accounting profession, the academic community, and other parties.
- **The Independent Advisory Committee.** It advises the Auditor General on the audits of the financial statements of the Government of Canada, Crown corporations, territorial governments, and other organizations. The Committee helps the Auditor General monitor developments in the accounting and auditing profession and considers their impact on the Office. It is made up of senior accountants and financial consultants.

- **Panels on Aboriginal Issues.** They advise the Auditor General on matters affecting Canada's Aboriginal peoples, and include Aboriginal and non-Aboriginal leaders.

The Commissioner of the Environment and Sustainable Development receives advice from one external committee:

- **The Panel of Environmental Advisors.** It advises the Commissioner on her work and on environmental and sustainable development matters. It includes leading representatives from environmental groups, the private sector, and the academic community, as well as former senior public servants.

**Audit advisory committees.** These committees advise on the objectives and approach of performance audits or special examinations, and on significant matters and findings to be reported. Members are experts with relevant experience from inside and outside the Office with a variety of backgrounds, such as former senior public servants, and leading representatives from the private sector, academia, and First Nations.

Further information on the Office's organization is available in the organization chart in Section III and on our Web site under About Us.

## **How we are held accountable**

### **Who audits the Auditor General?**

Each year, an external auditor appointed by the Treasury Board Secretariat audits the Office's financial statements. Our financial statements are prepared on a full accrual basis of accounting, in accordance with generally accepted accounting principles. These financial statements are included in our performance report, which is submitted to the President of the Treasury Board for tabling in the House of Commons.

The Office is also subject to scrutiny by the Official Languages Commissioner on language issues, by the Public Service Commission on staffing and classification practices, by the Privacy Commissioner on adherence to the *Privacy Act*, and by the Canadian Human Rights Commission.

### **We are accountable to Parliament**

The Auditor General's reports are reviewed and discussed in hearings of the Standing Committee on Public Accounts and 15 other parliamentary committees.

The Auditor General submits annual Estimates documents to Parliament. The Public Accounts Committee calls on the Auditor General to explain the Estimates and discuss our reports on plans and priorities and performance as well as our management practices.

### **How we assess our work**

Our audit work is guided by a rigorous methodology and quality management framework. The framework provides reasonable assurance that our audits are conducted in accordance with established standards of professional practice and with due regard for economy, efficiency, effectiveness, and the environment.

Our audit work is also subjected to internal audits and practice reviews and to external reviews by peers. Each year we publish summaries of the results of our practice reviews and internal audits on our Web site under About Us.

- **Practice reviews.** We conduct internal practice reviews of our financial audits, performance audits, and special examinations by assessing their quality and compliance with Office policies and professional standards. The reviews assure the Auditor General of the quality of our audits and identify areas for improvement as well as good practices. We will conduct eight practice reviews in the coming year.
- **Internal audits.** We audit our management and administration practices. The audits assure the Auditor General that the Office is complying with government and Office policies. They also provide managers with assessments and recommendations. Table 6 presents details of our internal audit plan for 2006–07 and beyond.
- **External review of our performance audit practice.** In 2003, an international team of legislative auditors carried out a peer review of the Office’s quality management framework for performance auditing. The team reported that our framework was suitably designed and operating effectively. The team’s report highlighted some good practices and made suggestions for improvement. Its report and our action plan to address its suggestions were presented to the Public Accounts Committee and are available on our Web site under About Us.
- **External reviews of our financial audit practice.** In 1999, we hired an audit firm to assess our quality management system for annual financial audits. Its report is available on our Web site under About Us.

The provincial institutes of chartered accountants review our compliance with professional standards for financial audits, and determine whether our training of chartered accounting students meets the requirements for certification. These reviews have concluded that we are following professional standards and meeting the requirements for certification.



## **Section II—Analysis of program activity by strategic outcome**

### **Our strategic outcome and results chain**

The long-term strategic outcome we seek to achieve is to contribute to better-managed government programs and better accountability to Parliament through our legislative auditing. We use a results chain to describe our strategic outcome and to show how we expect to make a difference. The results chain links what we do (conduct audits and other assessments) and what we deliver (audits, studies, opinions, information, and advice) to the results we expect to achieve in the short, medium, and long terms. It also describes the various stakeholders and their contributions to improving government operations (Exhibit 5).

Our performance measurement and reporting system is aligned with our results chain. We began strengthening our performance measurement and reporting during the past year in two key ways.

First, we have established external indicators that monitor the usefulness of our work:

- percentage of audited organizations that find our audits good or very good at adding value to their organization
- percentage of government central agencies and/or audited organizations that find our audits assisted in improving the quality of financial reporting
- percentage of audited organizations that take corrective action in response to qualifications and other matters contained in our audit opinions
- percentage of performance audit recommendations implemented by audited organizations after four years

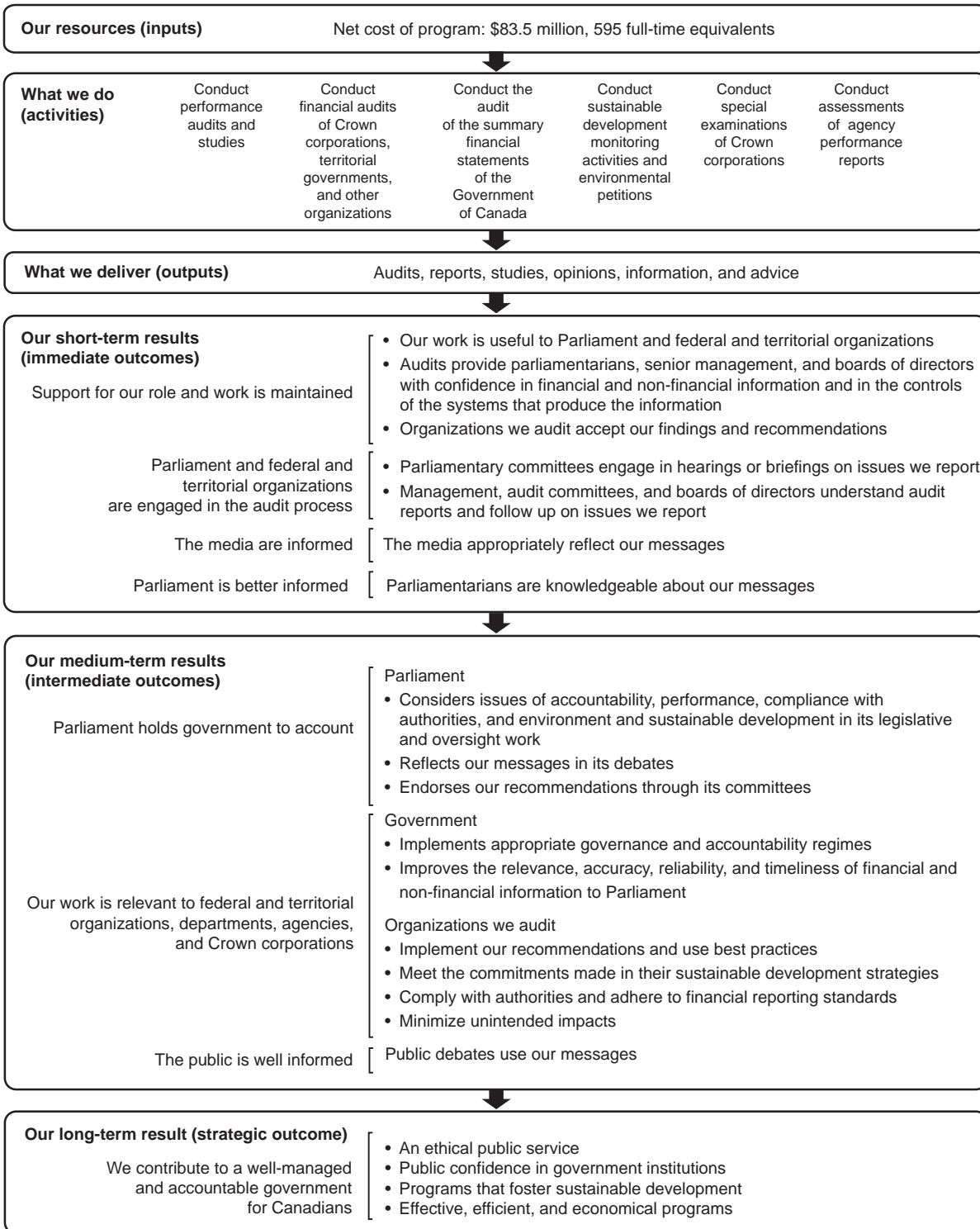
In 2006–07, we will set targets and report results against these indicators for each of our four largest sub-activities. In setting performance targets, we use our past performance as a base. We seek to be realistic while challenging ourselves to achieve tangible improvements.

Second, for each of these sub-activities, we have also identified three internal performance indicators to measure the efficiency and effectiveness of our operations:

- percentage of audits produced on time
- percentage of audits produced within established budget
- conclusions of internal and external practice reviews on whether our Quality Management Framework reflects recognized standards of professional practice and is operating effectively

In 2006–07, we will begin to improve our performance measurement and reporting system to allow us to better monitor, assess, and report our performance against these indicators in the near future. The results of this work will be evident during the 2006–09 planning period.

**Exhibit 5 — Results chain**



## Plans and performance targets—Legislative auditing

Our client is Parliament. We need to ensure that Parliament understands our work and considers issues in our reports, and that we understand the needs and interests of parliamentarians.

Our parliamentary strategy has four objectives:

- Communicate our messages clearly to Parliament.
- Promote the role and work of the Office.
- Ensure that our work remains relevant and useful to parliamentarians.
- Maintain the Office's credibility with Parliament.

We measure our overall success by surveying parliamentarians and monitoring parliamentary responses to our reports. In 2001–02, we surveyed parliamentarians, including those on the Standing Committee on Public Accounts and the Standing Committee on Environment and Sustainable Development, using a comprehensive methodology to take into account all aspects of our relationship with Parliament. We looked at their perception of our Office, our credibility, our performance, and issues they would like the Auditor General to address in the coming years. We found that 55 percent of parliamentarians surveyed considered our recommendations and findings to have a positive impact on their committee work.

We planned to survey parliamentarians in 2005; however, the 2004 federal election brought many new members to the House of Commons. We considered that parliamentarians needed time to familiarize themselves with our mandate and our reports. We will examine the timing of our next survey following the 2006 federal election. In light of this significant gap between surveys and the paramount importance of ensuring that we meet Parliament's needs, we are exploring other options to provide us with more timely feedback from parliamentarians.

We also monitor how our work helps Parliament hold government to account—one of the intermediate outcomes in our results chain. In our performance report each year, we present examples of Parliament considering issues of accountability, performance, compliance with authorities, and environment and sustainable development in its legislative and oversight work.

Our four major sub-activities are financial audits, the audit of the summary financial statements of the Government of Canada (public accounts), special examinations, and performance audits and studies. Our plans and performance targets for these sub-activities follow.

**Financial audits and the public accounts.** The Office has statutory responsibilities for the audit of the summary financial statements of the Government of Canada and the financial statements of the territorial governments; the financial audits of Crown corporations, other federal corporations, agencies, and organizations; and other financial audit and related services engagements. As a result of additions to our mandate, we will for the first time audit the Public Sector Pension Investment Board and the Canadian Race Relations Foundation during the 2006–09 planning period.

Our financial audits provide assurance that financial statements are presented fairly in accordance with Canadian generally accepted accounting principles or other relevant standards and also, in the case of the summary financial statements of the Government of Canada, in accordance with the accounting policies of the Government of Canada.

Where required or appropriate, we provide assurance that these organizations comply with the key legislative authorities that govern their activities. If issues come to our attention during our financial audit work, we recommend to management and the boards of directors improvements in areas such as financial reporting and internal controls.

We report our observations on the summary financial statements of the Government of Canada in the Public Accounts of Canada, Volume 1 and publish reports on the use of financial information and other significant issues in the Auditor General's reports to Parliament. Financial audits of Crown corporations are published annually in the statutory reports of these Crown corporations. Financial audits of territorial governments are published annually in the public accounts of the territorial governments of Nunavut, the Yukon, and the Northwest Territories. This year we will conduct more than 130 financial audit and related services engagements.

Financial audit indicators and targets					
Expected results		Indicators	Type of audit activity	Actual	Target 2006–07
Support for our role and work is maintained	Our work is useful to federal organizations	Percentage of audited organizations that find our audits good or very good at adding value to their organization <sup>1</sup>	Financial audit	73%	75%
			Public Accounts		60%
	Audits provide senior management with confidence in financial information	Percentage of government central agencies and/or audited organizations that find our audits assisted in improving the quality of financial reporting <sup>2</sup>	Financial audit		67%
			Public Accounts		67%
Our work is relevant to federal and territorial organizations, departments, agencies, and Crown corporations	Organizations we audit implement our recommendations and use best practices	Percentage of audited organizations that take corrective action in response to qualifications and other matters contained in our audit opinions <sup>2</sup>	Financial audit		100%
			Public Accounts		100%

<sup>1</sup>We conduct surveys for our annual financial audits every two years. The actual result presented is for 2003; results for 2005 are not available at the time of preparing this report. For the public accounts, we have not reported performance against this indicator in the past.

<sup>2</sup>We have not reported our performance against these indicators in the past for our annual financial audits or for the public accounts.

**Special examinations.** A special examination is a form of performance audit that assesses the management systems and practices of a Crown corporation and provides an opinion on whether there is reasonable assurance that there are no significant deficiencies. Most Crown corporations require a special examination of their organization once every five years. Our special examination reports are addressed to the boards of directors of the corporations. The 2004 federal Budget proposed that Crown corporations post the reports on their Web sites and table them in Parliament.

The Office performs about 40 examinations over each five-year period (cycle). We are currently conducting the fourth cycle of special examinations of Crown corporations. In 2006–07, we will report the special examinations of the Canadian Museum of Nature and the Canadian Air Transport Security Authority.

Special examination indicators and targets			
Expected results		Indicators	Target 2006–07
Support for our role and work is maintained	Our work is useful to federal organizations	Percentage of audited organizations that find our audits good or very good at adding value to their organization <sup>1</sup>	75%
Our work is relevant to federal and territorial organizations, departments, agencies, and Crown corporations	Organizations we audit implement our recommendations and use best practices	Percentage of audited organizations where qualifications or significant deficiencies contained in our audit opinions in the third cycle no longer exist in the fourth cycle	n/a <sup>2</sup>

<sup>1</sup>We have not reported our performance for this indicator in the past.

<sup>2</sup>There was no significant deficiency in our last report on the Canadian Museum of Nature; this will be our first special examination of the Canadian Air Transport Security Authority.

In addition to the above-noted performance indicators, we set a target to reduce the time required to conduct the current cycle of special examinations by 15 to 25 percent over the previous cycle. We will report our progress at the end of the current cycle of examinations in 2007–08.

**Performance audits.** Performance audits examine whether government programs are being managed with due regard for economy, efficiency, and environmental impact, and with measures in place to determine their effectiveness. These audits are published up to four times a year in the reports of the Auditor General of Canada and the Commissioner of the Environment and Sustainable Development. In 2006–07, we plan to report the findings of 37 performance audits.

In Spring 2006, we will present a status report on the progress made in implementing our recommendations in the following audits:

- Canada Revenue Agency’s collection of tax debts
- military recruiting and retention in National Defence
- NATO flying training in Canada
- the Canadian Firearms Program
- a five-year status report on Aboriginal issues
- management of voted grants and contributions
- acquisition of leased office space
- management of government: financial information

In our Fall 2006 Report, our performance audits will examine

- National Defence's modernizing of Canada's North American Aerospace Defence (NORAD) systems
- the Royal Canadian Mounted Police pension and insurance funds
- the proper conduct of public business in public safety agencies
- management of financial resources in Health Canada
- large information systems under development
- the government's expenditure management systems
- monitoring of the government's progress in human resource modernization
- the British Columbia treaty process
- implementation of the government's innovation strategy
- the use of acquisition cards in travel and hospitality
- old age security
- government-wide management of personal service contracts
- the integrated relocation program
- a study of international practices of government evaluation

The Commissioner's Report, scheduled for Fall 2006, will report on the theme of climate change, including

- impacts and adaptation
- federal management of climate change, including the contribution of the Canada Foundation for Sustainable Development Technology
- reduction of greenhouse gases emitted during energy production and consumption

It will also report on

- progress on commitments in departmental Sustainable Development Strategies
- environmental petitions

The Status Report of the Auditor General, scheduled for Spring 2007, will report on actions the government has taken in response to our audit findings and recommendations. We will examine

- fleet management and provision of marine navigational services at Fisheries and Oceans Canada
- the Royal Canadian Mounted Police forensics laboratories
- the Canadian Space Agency and the National Research Council of Canada
- regulation of medical devices
- the federal government's protection of cultural heritage
- passport services
- management of the quality of health statistics
- the integrity of the social insurance number
- international tax administration
- management of government: financial information

**Performance audit indicators and targets**

Expected results		Indicators	Actual 2004 <sup>1</sup>	Target 2006–07
Support for our role and work is maintained	Our work is useful to federal organizations	Percentage of audited organizations that find our audits good or very good at adding value to their organization	54%	60%
Our work is relevant to federal and territorial organizations, departments, agencies, and Crown corporations	Organizations we audit implement our recommendations and use best practices	Percentage of recommendations implemented by audited organizations after four years	44%	50%

<sup>1</sup>Results for 2005 are not available at the time of preparing this report.

For our performance audits, there are two additional indicators that we track.

Expected results		Indicators	Actual 2004–05 <sup>1</sup>	Target 2006–07
Parliament and federal organizations are engaged in the audit process	Parliamentary committees engage in hearings or briefings on issues we report	Percentage of performance audits reviewed by parliamentary committees	52%	60%
Parliament holds government to account	Parliament endorses our recommendations through its committees	The Standing Committee on Public Accounts explicitly endorsed our performance audit recommendations in its reports	72%	75%

<sup>1</sup>Results for 2005–06 are not available at the time of preparing this report.

In the past, we reported our performance against a further indicator: the percentage of commitments departments and agencies reported meeting in their sustainable development strategies. The quality of their reporting has led us to question the reliability of the percentage reported. Last year we began to develop a new approach to monitoring the commitments and will report on progress in the future.

### **Plans and performance targets—Supporting initiatives**

The Office organizes its other initiatives, which support its program activity, under three categories: providing a respectful workplace, operating more effectively, and working collaboratively.

#### **Providing a respectful workplace**

We provide a respectful workplace in which employees in our diverse workforce can strive for excellence and realize their full career potential. Our values of a respectful workplace, trust and integrity, and leading by example define how we conduct our work and ourselves (Exhibit 3). In

addition, the Office strongly supports and integrates in all of its human resource activities the staffing values of competency, representativeness, non-partisanship, fairness, equity, transparency, flexibility, affordability, and efficiency.

Our first objective is to provide a work environment where employees are satisfied and engaged. The Office surveys employees every two years to evaluate its performance and identify opportunities for improvement. An action plan is developed to address the survey results. The current action plan is focussed on achieving more effective communication of audit methodology, people management, and internal meetings. We are also addressing internal accountability through improved internal management reporting, new staff scheduling tools, and increased delegation. Our target is to maintain our high level of employee satisfaction.

The Office currently has three additional objectives for providing a respectful workplace, with their own indicators and targets. These objectives will be met through our training and recruitment activities.

Objectives	Indicators	Actual 2004–05	Targets 2006–07
Provide a workplace environment where employees are satisfied and engaged	Percentage of employees who believe that the Office is either an above-average place to work or one of the best places to work	70% <sup>1</sup>	70%
Promote a bilingual workplace	Percentage of employees in bilingual regions who will meet our language requirements by March 2007	53%	100% of our assistant auditors general and principals
		55%	75% of our directors
Assemble a workforce that represents the Canadian population	Representation as a percentage of workforce availability for the four designated groups:		
	women	105%	100% for each designated group
	people with disabilities	108%	
	Aboriginal peoples	74%	
	members of visible minorities	68%	
Ensure that qualified, capable employees are available to carry out our mandate	Number of entry level positions available annually	18	20
	Percentage turnover of audit professionals	8%	10%

<sup>1</sup>The survey result is from 2004; we survey employees every two years.

## Operating more effectively

**Benchmarking our audit services.** As part of our efforts to improve the way we work, we undertook a benchmarking study in 2005 to compare the level of resources we use to deliver our Audit Services



(as well as service delivery expectations) with other organizations of a similar size and nature. The study concluded that, apart from two areas (Knowledge Management and Communications), the Office delivers its Audit Services at a comparable cost to corporate services in other public sector organizations in Canada and elsewhere.

Our above-average investment in Knowledge Management is part of a longer-term strategy to improve how we take advantage of electronic and printed resources to give our staff access to the knowledge and tools they need to do their work. Our additional investment in Communications reflects the nature of the Office's business, the wider array of services offered, and the requirement to report in a bilingual environment, unlike some of the other organizations in the benchmarking study.

We undertook this study to identify opportunities to improve the way we operate. As a result, we will examine possibilities for improved efficiencies in areas such as Finance, Human Resources, and Professional Practices. Action plans to investigate possible productivity gains in these areas are being developed.

**Team structure and workload.** The Office also conducted a study in 2005 of audit team structure and workload distribution to determine if our audit teams are organized in the most effective manner and if our workload is reasonably distributed across the senior managers. As a result of our findings, new team structures and general management expectations for our senior managers have been developed and communicated to all staff.

**Comptrollership capacity assessment.** As part of our commitment to the government's comptrollership initiative, we conducted a comptrollership capacity assessment in 2003–04. The Office developed a three-year action plan to address opportunities for improvement identified in the assessment, which is available on our Web site. The action plan includes initiatives to improve practices in seven areas, including risk management, information management, integrated financial management systems, and management information and reporting. We are mostly on target in completing the action plan.

## Working collaboratively

We work collaboratively with legislative auditors, federal and territorial governments, and professional organizations.

**Federal and territorial governments.** We work collaboratively with federal and territorial governments on a range of issues and initiatives to improve accountability and public sector management. In the Yukon, the Northwest Territories, and Nunavut, we work with government officials and territorial corporations' managers on issues of mutual concern, improvements to systems and processes, and improvements to public accountability.

**Provincial audit offices.** The Canadian Council of Legislative Auditors (CCOLA) comprises the 10 provincial legislative auditors and the federal Auditor General. We participate in a number of its committees and working groups, including the Strategic Issues Group, the Performance Reporting and Auditing Group, and the Health Study Group. CCOLA's objectives are to

- share information and experience on matters of mutual concern
- develop audit methodology and professional practices

- improve the quality and performance of legislative auditing in Canada, and
- collaborate with provincial legislative audit offices on issues that are cross jurisdictional.

**Canadian professional organizations.** The Office staff is involved in many professional organizations in Canada. The Canadian Institute of Chartered Accountants (CICA) researches current business issues and sets accounting and assurance standards for business, not-for-profit organizations, and government. The Office is represented on the Public Sector Accounting Board of CICA (which sets accounting standards for the Canadian public sector) by the Deputy Auditor General and on the Auditing and Assurance Standards Board, where one of our assistant auditors general is vice-chair.

**International professional organizations.** International accounting and auditing standards are influencing Canada's public and private sector standards. Setting of accounting and auditing standards is shifting from the domestic to the international arena. The Office plays an active role in shaping these standards, particularly as they relate to the public sector. Key international organizations include the International Organization of Supreme Audit Institutions (INTOSAI) and the International Federation of Accountants.

As Chair and Secretariat of INTOSAI's Working Group on Environmental Auditing (WGEA), the Office supports WGEA members by organizing meetings and conferences, and maintaining the WGEA Web site. Fifty-five national audit offices are members and many more are now doing environmental audits based on the guidance developed by the working group. Over the next two years, the WGEA will continue to develop environmental auditing tools for supreme audit institutions (SAI), support training and information exchange, and encourage collaborative audit work on environmental issues.

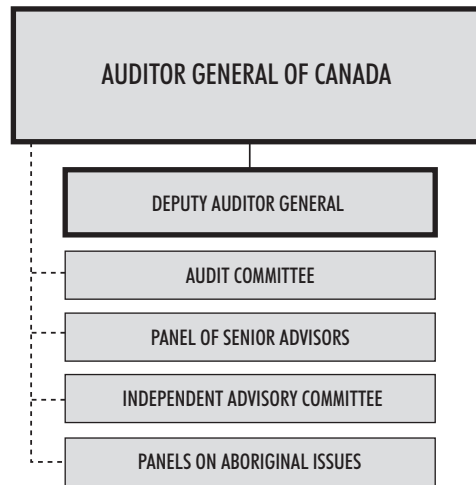
The Auditor General will continue to chair the Sub-committee on Independence of SAIs, which reports to the Professional Standards Committee of INTOSAI. The sub-committee will draft a charter and guidelines on SAI independence, present a report on the results of case studies that test adherence to core principles on independence, and develop an awareness and communications program.

**The Fellowship Program.** The CCAF-FCVI Inc.'s International Audit Office Assistance Program (Fellowship Program) was established in 1980 to help strengthen performance auditing in national audit offices. Funded by the Canadian International Development Agency, the program brings auditors from national audit offices to Canada for nine months of training in performance auditing. Next year the Office will train five fellows from developing countries.

# Section III—Supplementary information

## Organizational information

### ORGANIZATION CHART OF THE OFFICE OF THE AUDITOR GENERAL OF CANADA



AUDIT SERVICES
<b>Professional Practices</b> Assistant Auditor General Strategic Planning Methodology and Practice Development Practice Review Internal Audit
<b>International Relations</b> Assistant Auditor General*
<b>Corporate Services</b> Assistant Auditor General* Legal Services Parliamentary Liaison Human Resources Information Technology and Security Information and Knowledge Management
<b>Communications</b>
<b>Comptroller</b>

AUDIT PRACTICES
<b>Assistant Auditor General – Group 1</b> Foreign Affairs Canada, International Trade Canada, Canadian International Development Agency, Citizenship and Immigration Canada, Immigration and Refugee Board, Veterans Affairs Canada, Export Development Canada, Canada Mortgage and Housing Corporation, Canada Deposit Insurance Corporation, other selected Crown corporations, small entities, regional Halifax office
<b>Assistant Auditor General – Group 2</b> Canadian Heritage, Transport Canada, Parks Canada Agency, Canadian Broadcasting Corporation, museums and other selected Crown corporations
<b>Assistant Auditor General – Group 3</b> Public Works and Government Services Canada, Health Canada, Indian and Northern Affairs Canada, Public Service Commission of Canada, Public Service Human Resource Management Agency, Canada School of Public Service, Statistics Canada, human resources management, governance and accountability, results measurement and reporting
<b>Commissioner of the Environment and Sustainable Development – Group 4</b> Environmental and sustainable development audits and studies, sustainable development strategies monitoring, environmental petitions, Environment Canada
<b>Assistant Auditor General* – Group 5</b> Forensic audits
<b>Assistant Auditor General – Group 6</b> Human Resources and Skills Development Canada, Social Development Canada, Natural Resources Canada, Industry Canada, National Research Council, Atomic Energy of Canada Limited, Via Rail, Business Development Bank of Canada and other selected Crown corporations, regional Montréal office, United Nations audits
<b>Assistant Auditor General – Group 7</b> Canada Revenue Agency
<b>Assistant Auditor General – Group 8</b> National Defence, Justice, Public Safety and Emergency Preparedness
<b>Assistant Auditor General* – Group 9</b> Yukon, Northwest Territories and Nunavut, Fisheries and Oceans Canada, Agriculture and Agri-Food Canada, Canadian Food Inspection Agency, Farm Credit Canada and other selected Crown corporations, regional Vancouver and Edmonton offices
<b>Assistant Auditor General – Group 10</b> Public Accounts, Finance, Treasury Board Secretariat, Information Technology, Financial Management and Control, Royal Canadian Mint and other selected Crown corporations

*Panel of Environmental Advisors*

\*Assistant Auditor General is responsible for more than one portfolio.

September 2005

## Tables

<b>Table 1: Planned spending and full-time equivalents (\$ millions)</b>				
	Forecast spending 2005–06	Planned spending 2006–07	Planned spending 2007–08	Planned spending 2008–09
Legislative auditing				
<b>Total Main Estimates</b>	71.8	<b>73.8</b>	73.8	73.8
<i>Adjustments</i>				
Governor General Special Warrants				
Operating budget carry forward	3.1			
Economic salary increases	4.2			
<i>Total adjustments</i>	7.3			
<b>Total planned spending</b>	79.1	<b>73.8</b>	73.8	73.8
Less: Non-respendable revenue	(1.0)	<b>(0.5)</b>	(0.3)	(0.3)
Plus: Cost of services received without charge	9.9	<b>10.2</b>	10.2	10.0
Less: Forecasted lapse	(2.8)			
<b>Net cost of program</b>	85.2	<b>83.5</b>	83.7	83.5
Full-time equivalents	578	<b>595</b>	595	595

<b>Table 2: Program activity for 2006–07 (\$ millions)</b>					
Program activity	Operating	Grants and contributions	Net	Total Main Estimates	Total planned spending
Legislative auditing					
<b>Total</b>	<b>73.4</b>	<b>0.4</b>	<b>73.8</b>	<b>73.8</b>	<b>73.8</b>

**Table 3: Voted and statutory items in Main Estimates for 2006–07 (\$ thousands)**

Voted or statutory item	Office of the Auditor General	Current Main Estimates	Previous Main Estimates
20	Program expenditures	64,920	62,957
(S)	Contributions to employee benefit plans	8,828	8,844
	Total	73,748	71,801

(S) Statutory

**Table 4: Services received without charge in 2006–07 (\$ millions)**

Accommodation provided by Public Works and Government Services Canada	6.7
Contributions for employer's share of employees' insurance premiums and expenditures paid by the Treasury Board Secretariat	3.5
<b>Total</b>	<b>10.2</b>

**Table 5: Sources of spendable<sup>1</sup> and non-spendable revenue (\$ millions)**

Non-spendable revenue	Forecast revenue 2005–06	Planned revenue 2006–07	Planned revenue 2007–08	Planned revenue 2008–09
Legislative auditing				
Charges (cost recovery) for audits <sup>2</sup>	1.0	0.5	0.3	0.3
Total	1.0	0.5	0.3	0.3

<sup>1</sup> The Office of the Auditor General has no spendable revenue.<sup>2</sup> The Office recovers the cost for the audits of the International Civil Aviation Organization and the United Nations Educational, Scientific and Cultural Organization. These funds are not used by the Office but are returned to the Consolidated Revenue Fund as non-spendable revenue.

**Table 6: Long-term internal audit plan**

	2006–07	Beyond
<b>Professional Practices Group</b>		
• Stewardship Reporting (includes other groups)		X
<b>Human Resources Group</b>		
• Training and Development		X
• Staffing/Recruitment	X	
<b>Comptroller's Group</b>		
• Internal Controls Management		
▪ Compliance with Treasury Board Secretariat policies:		
– Professional Contracts	X	
– Travel		X
– Relocation		X
▪ Procurement		X
• Facilities Management		X
• Resources and Process Management		X
▪ Salary Management		X
▪ Resource Allocation		X
▪ Funding		X
▪ General Accounting		X
• Audit of Comptrollership Self-Assessment Action Plan		X
• Executive and Management Reporting		X
<b>Knowledge Management Group</b>		
• Management of Function		X
• Management of Government Information	X	
• Knowledge Transfer		X
<b>Information Technology Group</b>		
• Management of Function		X
<b>Security (Departmental Security Officer)</b>		
		X
<b>Communications</b>		
• External		
▪ Translation/Edit		X
▪ Printing and Publication Services		X
• Telecommunication		X

## Web site references

Many items that are of interest but not critical to reporting our performance are available at the following Web sites.

<b>Office of the Auditor General of Canada</b>	
Office of the Auditor General	<a href="http://www.oag-bvg.gc.ca">www.oag-bvg.gc.ca</a>
Sheila Fraser, Auditor General of Canada	<a href="http://www.oag-bvg.gc.ca/domino/other.nsf/html/00agbio_e.html">www.oag-bvg.gc.ca/domino/other.nsf/html/00agbio_e.html</a>
Commissioner of the Environment and Sustainable Development	<a href="http://www.oag-bvg.gc.ca/domino/cesd_cedd.nsf/html/menu8_e.html">www.oag-bvg.gc.ca/domino/cesd_cedd.nsf/html/menu8_e.html</a>
<i>Auditor General Act</i>	<a href="http://laws.justice.gc.ca/en/A-17/index.html">laws.justice.gc.ca/en/A-17/index.html</a>
<i>Financial Administration Act</i>	<a href="http://laws.justice.gc.ca/en/F-11/index.html">laws.justice.gc.ca/en/F-11/index.html</a>
Reports to Parliament	<a href="http://www.oag-bvg.gc.ca/domino/other.nsf/html/99repm_e.html">www.oag-bvg.gc.ca/domino/other.nsf/html/99repm_e.html</a>
Observations of the Auditor General on the Financial Statements of the Government of Canada	<a href="http://www.oag-bvg.gc.ca/domino/other.nsf/html/99pac_e.html">www.oag-bvg.gc.ca/domino/other.nsf/html/99pac_e.html</a>
Publications	<a href="http://www.oag-bvg.gc.ca/domino/other.nsf/html/99menu5e.html">www.oag-bvg.gc.ca/domino/other.nsf/html/99menu5e.html</a>
Practice review and internal audit reports	<a href="http://www.oag-bvg.gc.ca/domino/other.nsf/html/02int_e.html">www.oag-bvg.gc.ca/domino/other.nsf/html/02int_e.html</a>
External review reports	<a href="http://www.oag-bvg.gc.ca/domino/other.nsf/html/00qms_e.html">www.oag-bvg.gc.ca/domino/other.nsf/html/00qms_e.html</a>
Sustainable Development Strategy, 2003–06	<a href="http://www.oag-bvg.gc.ca/domino/other.nsf/html/200402sdse.html">www.oag-bvg.gc.ca/domino/other.nsf/html/200402sdse.html</a>
Comptrollership Capacity Assessment and Action Plan	<a href="http://www.oag-bvg.gc.ca/domino/other.nsf/html/200403ccap_e.html">www.oag-bvg.gc.ca/domino/other.nsf/html/200403ccap_e.html</a>
<b>Government of Canada</b>	
Parliament	<a href="http://www.parl.gc.ca">www.parl.gc.ca</a>
Standing Committee on Public Accounts	<a href="http://www.parl.gc.ca">www.parl.gc.ca</a>
Standing Committee on Environment and Sustainable Development	<a href="http://www.parl.gc.ca">www.parl.gc.ca</a>
Standing Senate Committee on National Finance	<a href="http://www.parl.gc.ca">www.parl.gc.ca</a>
Treasury Board of Canada Secretariat	<a href="http://www.tbs-sct.gc.ca">www.tbs-sct.gc.ca</a>
<i>Results for Canadians: A Management Framework for the Government of Canada</i>	<a href="http://www.tbs-sct.gc.ca/res_can/rc_e.html">www.tbs-sct.gc.ca/res_can/rc_e.html</a>
<i>Results-Based Management and Accountability Framework of the Modern Comptrollership Initiative</i>	<a href="http://www.tbs-sct.gc.ca/cmo_mfc/resources2/RMAF/RMAF02_e.asp">www.tbs-sct.gc.ca/cmo_mfc/resources2/RMAF/RMAF02_e.asp</a>
Treasury Board Secretariat Management Accountability Framework	<a href="http://www.tbs-sct.gc.ca/maf-crg/index_e.asp">www.tbs-sct.gc.ca/maf-crg/index_e.asp</a>
Financial Information Strategy	<a href="http://www.tbs-sct.gc.ca/fin/sigs/FIS-SIF/FIS-SIF_e.asp">www.tbs-sct.gc.ca/fin/sigs/FIS-SIF/FIS-SIF_e.asp</a>
Canadian International Development Agency	<a href="http://www.acdi-cida.gc.ca/index.htm">www.acdi-cida.gc.ca/index.htm</a>

<b>Professional organizations</b>	
Canadian Council of Legislative Auditors	<a href="http://www.ccola.ca/index_english.cfm">www.ccola.ca/index_english.cfm</a>
Canadian Evaluation Society	<a href="http://www.evaluationcanada.ca">www.evaluationcanada.ca</a>
Canadian Institute of Chartered Accountants	<a href="http://www.cica.ca/index.cfm/ci_id/17150/la_id/1.htm">www.cica.ca/index.cfm/ci_id/17150/la_id/1.htm</a>
CCAF-FCVI Inc.	<a href="http://www.ccaf-fcvi.com/entrance.html">www.ccaf-fcvi.com/entrance.html</a>
Environmental Working Group (INTOSAI)	<a href="http://www.environmental-auditing.org">www.environmental-auditing.org</a>
Financial Management Institute	<a href="http://www.fmi.ca">www.fmi.ca</a>
Institute of Internal Auditors	<a href="http://www.theiia.org">www.theiia.org</a>
International Federation of Accountants	<a href="http://www.ifac.org">www.ifac.org</a>
International Organization of Supreme Audit Institutions (INTOSAI)	<a href="http://www.intosai.org">www.intosai.org</a>
United Nations Panel of External Auditors	<a href="http://www.unsystem.org/auditors/external.htm">www.unsystem.org/auditors/external.htm</a>