



Industry
Canada

Industrie
Canada

Industry Canada

Modern Comptrollership Assessment

 *Consulting*

Final Report
July 16, 2001

Canada 

Contents

	<u>Page</u>
Background	3
Overview of Modern Comptrollership Capacity Check Assessment	5
Summary of Key Elements and Criteria	11
Summary of Findings and Opportunities	15
Results of the Modern Management Practices Capacity Check Self-Assessment	31
<input type="checkbox"/> Strategic Leadership	32
<input type="checkbox"/> Motivated People	37
<input type="checkbox"/> Shared Values & Ethics	42
<input type="checkbox"/> Integrated Performance Information	44
<input type="checkbox"/> Mature Risk Management	55
<input type="checkbox"/> Rigorous Stewardship	58
<input type="checkbox"/> Clear Accountability	68
Interviewee List and Documentation Reviewed	73



Background

Study Background

- ❑ The assessment of Industry Canada's management practices is being conducted as part of the Modern Comptrollership initiative. Industry Canada is one of 15 pilot departments participating in this initiative. The Comptrollership Capacity Check is a logical first step and a key step to modernizing management practices.
- ❑ It is increasingly recognized that "Modern Comptrollership" means good management practices. Hence, the assessment looked at "modern management practices" in a broad sense.
- ❑ The Industry Canada Comptrollership Capacity Check included the input from 42 Industry Canada managers and specialists across the Headquarters, Sectors and Regions. Two Treasury Board stakeholders were also interviewed. Information was also obtained from a summary report, entitled *Using Input from the Operations Sector Baldrige Assessments*, prepared by the Institute for Quality Advancement 2001. This report summarized the results of several Malcolm Baldrige assessments undertaken in various business units of the Operations Sector.
- ❑ The sample of managers selected was felt to be representative of the Department's management complement.
- ❑ A preliminary report was validated with a group of 16 managers from across Headquarters, four of whom participated in the interviews.
- ❑ The final report presents the findings of all 44 interviewees as well as information collected from background material listed in Appendix A.
- ❑ This report should be viewed as a management self-assessment not an audit.

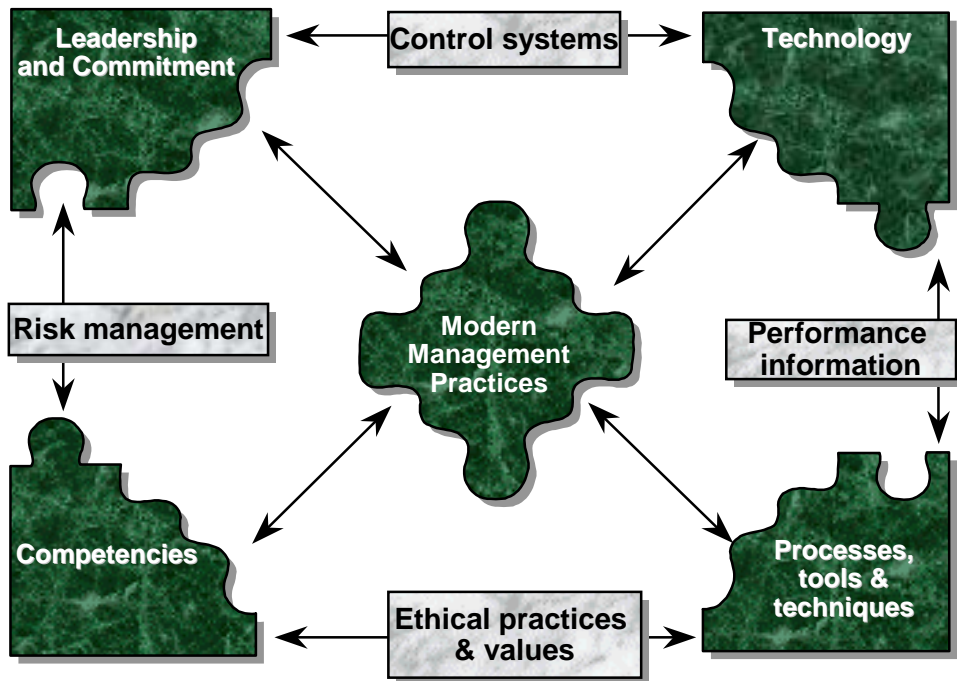
Overview of Modern Comptrollership Capacity Check Assessment



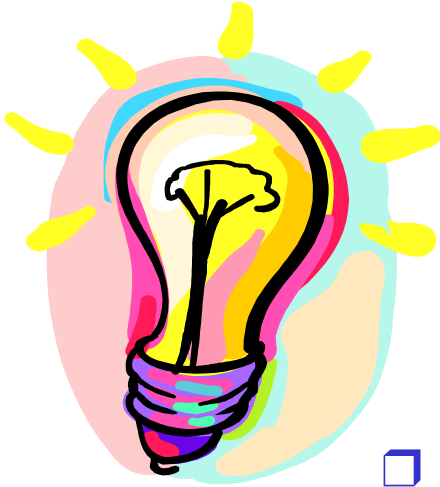
Definition of Modern Comptrollership

Modern Comptrollership = Modern Management Practices

It is increasingly recognized that “modern comptrollership” is good management practices. Hence, the Comptrollership Capacity Check assessments looked at “modern management practices” in a broad sense.



Definition of Capacity



- ❑ **Capacity check** assesses the management **capabilities** needed to support the organization's current and future needs
- ❑ **Capabilities** includes people, skills, processes, technology, policy, commitment, management framework and resources



Objectives of the Modern Comptrollership Capacity Check

- ❑ **Bring together all the elements of the Department's management framework.** The capacity check is intended to integrate the full range of capabilities necessary to implement “modern comptrollership”, including strategic leadership, motivated people, ethics and values, integrated performance information, risk management, clear accountability, and rigorous stewardship.
- ❑ **Compare against best practices.** The capacity check is based on best practices of other leading organizations (private and public), and therefore provides an opportunity for organizations to assess where they stand relative to these best practices.
- ❑ **Assess state of modern management practices within the Department against a common standard.** The *Comptrollership Capacity Check* diagnostic tool assesses the capacity of organizations to meet the critical success factors identified in the Report of the Independent Review Panel on Modernization of Comptrollership. It has been used successfully in assessments with several federal Modern Comptrollership pilot departments, using the same common standard.

Key Characteristics of the Modern Comptrollership Capacity Check

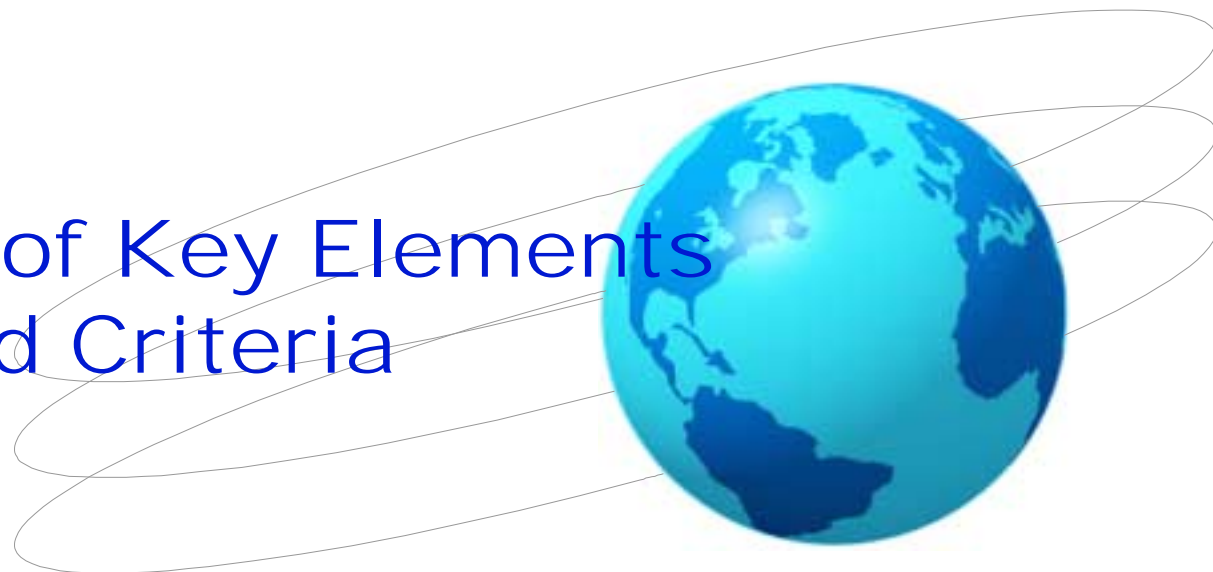
- Future oriented--focuses on what capabilities must be in place in the future to respond to emerging client demands/changing environment.**
- Focuses on expanding/improving capability.**
- Recognizes that an organization can only focus on selected improvement areas at any one time, and cannot be “best” at everything.**
- Intended as a diagnostic tool for senior management of the organization.**
- Departmental focus--not intended to compare management practices between sectors/regions.**
- Directed self-assessment tool--not a review or audit. Information is collected through interviews, and then validated by the managers collectively.**
- Builds upon changes already underway to existing management processes.**

Key Modern Comptrollership Practices Elements Examined

Seven Key Elements

- Strategic Leadership
- Motivated People
- Shared Values & Ethics
- Integrated Performance Information
- Mature Risk Management
- Rigorous Stewardship
- Clear Accountability

Summary of Key Elements and Criteria



Strategic Leadership

- **Leadership commitment**
Commitment of Deputy head & senior management to establishing modern management practices environment
- **Senior Financial Officer's role**
Extent to which SFO's office is used for objective commentary and independent advice
- **Managerial commitment**
Awareness of managers of their modern management practices responsibilities, and commitment to implementing these responsibilities
- **Linkage to strategic planning**
Linkage of business planning and resource allocation to the strategic planning process

Integrated Performance Information

- **Business planning**
Business and operational planning systems and processes
- **Resource allocation**
Mechanisms for ranking program options, identifying resources required, and allotting limited funds
- **Budgeting and forecasting**
Systems, procedures and processes for identifying funding requirements and allocating resources
- **Corporate performance information**
Extent to which key measures exist to monitor overall organization-wide performance
- **Operating information**
Measures and systems to monitor service quality and efficiency of program delivery
- **Measuring client satisfaction**
Utilization of client survey information on satisfaction levels, and importance of services
- **Evaluative information**
Utilization of non-financial information related to program effectiveness and outcomes
- **Service standards**
Monitoring against client service standards and maintaining and updating standards
- **Financial information**
Extent to which financial information is available in a timely and useful fashion
- **Cost management information**
Mechanisms for capturing activity/product costs

Motivated People

- **Modern management practices competencies**
Extent to which modern management practices competencies are defined and managers have access to training
- **Employee satisfaction**
Mechanisms in place to monitor employee morale and staff relations
- **Valuing peoples' contribution**
Extent to which corporate culture fosters staff participation, team building, sharing of ideas, risk taking, innovation, and continuous learning
- **Specialist support**
Availability of top-flight counsel to help managers make judgement calls on modern management practices issues

Mature Risk Management

- **Risk management**
Processes and systems for identifying and assessing risk, and determining acceptable level of risk
- **Authority levels**
Appropriateness of manager's authorities and resource controls to fulfill accountabilities

Clear Accountability

- **Clarity of senior management responsibilities and organization**
Clarity of assignment of modern management practices responsibilities throughout the organization
- **Performance agreements and evaluation**
Extent to which the achievement of financial and operating results is embedded in agreements
- **Incentives**
Existence of incentives for good modern management practices
- **External reporting**
Extent to which Parliamentary & central agency information reporting requirements are met

Shared Values & Ethics

- **Ethics and values framework**
Existence of policies and activities that visibly support the ethical stewardship of public resources and give priority to "modern management practices"

Rigorous Stewardship

- **Business process improvement**
Extent to which processes are clearly understood, are conducted in a uniform fashion, and are continuously improved in line with best practices
- **Tools & techniques**
Range of analytical techniques (e.g., cost-benefit, sensitivity, life-cycle, benchmarking) available
- **Transaction tracking systems**
Assessment of systems used for tracking financial transactions and operating results
- **Knowledge enabling technology**
Performance information is readily accessible to internal and external users via technology
- **Consistency of information**
Extent to which financial and operating information is collected and reported consistently across units
- **Internal controls**
Systems and processes to protect against fraud, financial negligence, violation of rules and principles and loss of assets
- **Accounting practices**
Extent to which records of financial transactions are kept on consistent and useful basis for purposes of audit and reporting, and consistency with generally accepted accounting practices
- **Internal audit and review**
Process for ensuring adequate attention to results and recommendations of internal review, audit, and program evaluation
- **External audit and review**
Process for ensuring adequate attention to results and recommendations of external audits and reviews of Departmental operations

The Mechanics of the Capacity Check Checklist—How it Works

- ❑ Current capabilities are assessed based on key elements of the Comptrollership Capacity Check and criteria provided for each key element.
- ❑ The capabilities depicted within each criteria represent different states or plateaus that the organization may strive to achieve. The descriptions are incremental.
- ❑ The capability descriptions are based on generally recognized best practices, but have been customized to reflect the Independent Review Panel Report and TBS Assessment Framework.
- ❑ A rating system of “1” to “5” is used, 5 being the highest. A high rating does not necessarily mean “goodness”, but rather, formality or maturity of capability. The ideal rating for any area is dependent on the needs and goals of the organization. Level “3” is considered the norm. Below is an example of a criteria and its rating.

TOPIC	1	2	3	4	5
corporate performance information	No corporate performance measures.	Each Sector measures performance at corporate level. Organization-wide priority areas to be measured have been identified.	High level strategic measures are in place, and are linked to key strategic vision and priorities. Results to be measured under corporate measures have been identified, and are linked to measures throughout organization.	Performance results exist for the organization as a whole. Results are interpreted using a balanced scorecard philosophy. Results are monitored over time. Corporate measures are refined on an ongoing basis.	Results of corporate measures are monitored over time. Strategic and business plans are modified accordingly. Results of corporate measures are used to make trade offs in priorities. Information is readily accessible through executive information systems.

Existing capability ● → Future capability

Where the organization may strive to be in the future

Note to Reader

- ❑ This report represents the views of representatives across the Department on the assessment of Industry Canada's modern management practices.
- ❑ Several units of the Operations Sector undertook Malcolm Baldrige Quality Assessment reviews. To avoid unnecessary overlap in process and collecting duplicate information from managers in this Sector, some of the information herein has been extracted from a summary report of these Baldrige projects: *Modern Comptrollership: Using Input From the Operations Sector Baldrige Assessments. This summary report was prepared by the Institute for Quality Advancement 2001.*
- ❑ To the extent possible, we identify examples of management practices within the Department.
- ❑ The key information, issues and opportunities stated represent the predominant perspectives of managers. The rationale supporting the assessment is based on the information they reported.
- ❑ The study looks at the capacity of the Department—that is, Industry Canada's actual or potential ability to perform. Capabilities (e.g., competencies, potential, aptitude) are part of overall capacity.

Summary of Findings and Opportunities



The Government-Wide Context

The federal government is undergoing rapid and significant change, both in the way it does business, and the way it chooses to manage itself and its resources. Modernized comptrollership is key to that transformation. This has involved a shift in emphasis from controls and compliance to results and values. Central to this theme is a shift from a primarily financial focus to a broader management perspective, and thus becomes an integral part of each manager's responsibilities.

In 1997, an Independent Review Panel was created to facilitate renewal and change of the comptrollership function in government for the future. Based on the criteria identified in the Panel's report, KPMG Consulting developed a self-directed assessment tool to help departments assess their current practices against the recommendations and findings of the Panel. Industry Canada is one of fifteen pilot departments leading the implementation of Modern Comptrollership. These pilot departments have or are undertaking self assessments of their management practices using the Comptrollership Capacity Check Tool. Once completed, departments are then developing action plans to address recommendations made in these assessments.

The government's *Results for Canadians: A Management Framework for the Government of Canada (March 2000)* sets the stage for modernizing government management in order to respond to Canadians' changing expectations and priorities. Several related Treasury Board driven policies or activities will have an impact on the Department and on the implementation of modern comptrollership:

- The Financial Information Strategy (FIS) provides the opportunity for improved financial management. Accrual Accounting was implemented in the Department effective April 2001.
- Treasury Board's Integrated Risk Management Framework (April 2001) is now being implemented across government. This framework is intended to strengthen risk management practices within the Public Service.
- The Policy on Internal Audit (April 2001) is intended to strengthen internal audit functions and provide sufficient resources to carry out audit activities.
- Citizen-centred Service Delivery strives to improve access to services and client satisfaction. Treasury Board Ministers have established a target of a minimum 10% improvement in Canadians' satisfaction with the delivery of key Government services by 2005.

The Department's Context

Internal Environment

- Industry Canada has undergone significant change in recent years:
 - A relatively new senior management team.
 - The implementation of a new financial management system, IFMS--an SAP-based software that is used by several other departments across government.
 - A Reference Level Review was conducted by the Comptroller's Branch in June 2000, and resulted in the reallocation of approximately \$67 million over the next 3 years.
 - The Department is comprised of several unique Branch/Sectors as well as agencies that operate at arms' length from the Department, including the Office of the Superintendent of Bankruptcy (OSB), The Canadian Intellectual Property Office (CIPO), Measurement Canada, Technology Partnerships Canada (TPC), and Communications Research Centre (CRC). The Department recently undertook a review of the corporate governance structure of these organizations.
 - The Department will play a lead role in advancing the Government On-line agenda.

Examples of Good Management Practices at Industry Canada

- ❑ The Department has five distinct strategic objectives that are very clear and well-known across the Department.
- ❑ The *Making a Difference* document is a condensed version of the RPP and is provided to all staff so that they are aware of the Department's priorities for the coming year.
- ❑ Several areas within the Department have undertaken quality assessments such as the NQI Baldrige assessments in the Operations Sector and results are being used to improve business processes.
- ❑ Pockets across the Department are developing core competencies and Personal Learning Plans for employees.
- ❑ Many sectors have core values statements that were developed in thorough consultation with staff
- ❑ The results of audit and evaluations, including a management action plan to address recommendations, are posted on the Department's web-site.
- ❑ The Department developed a Grants & Contributions Management Control Framework that lays out systems and procedures for due diligence, sound administration and follow-up for the Department's G&C programs.
- ❑ The People's Strategy of the Operations Sector proposes that staffing competitions for managers and supervisors include a 35% weighting for "people skills".
- ❑ In the Operations Sector, some business units prepare quarterly performance reports that include financial and non-financial results (operations, productivity, HR, client satisfaction etc.), as well as forecasts and information on special business unit initiatives.

Summary of Findings Industry Canada

		Non-existent / Undeveloped	Early Stages of Development	Good Management Practice	Advanced Practice	Industry Best Practice
		1	2	3	4	5
Strategic Leadership	Leadership commitment		██████████			
	Senior Financial Officer's role		██████████			
	Managerial commitment		██████████			
	Linkage to strategic planning			██████████		
Motivated People	Modern management practices competencies		██████████			
	Employee satisfaction		██████████			
	Valuing people's contribution			██████████		
	Specialist support		██████████			
Shared Values & Ethics	Ethics and values framework	██████████				
Integrated Performance Information	Business planning		██████████			
	Resource allocation		██████████			
	Budgeting and forecasting		██████████			
	Corporate performance information		██████████			
	Operating information		██████████			
	Measuring client satisfaction		██████████			
	Evaluative information		██████████			
	Service standards		██████████			
	Financial information			██████████		
	Cost management information	██████████				
Mature Risk Management	Risk management		██████████			
	Authority levels		██████████			
Rigorous Stewardship	Business process improvement		██████████			
	Tools and techniques		██████████			
	Transaction tracking systems		██████████			
	Knowledge enabling technology			██████████		
	Consistency of information		██████████			
	Internal controls			██████████		
	Accounting practices		██████████			
	Internal audit and review		██████████			
External audit and review				██████████		
Clear Accountability	Clarity of senior management responsibilities and organization		██████████			
	Performance agreements and evaluation		██████████			
	Incentives		██████████			
	External reporting		██████████			

Note that:
 Level 5 is based on a high standard of world class best practices, and is therefore the exception.

Level 3 is considered to be the norm.

The ideal rating for any area is dependent on the needs and goals of the organization.

Key Messages (cont'd)

Strategic Leadership

- ❑ There has been limited communication on modern comptrollership within the Department to date, but there is an expectation that the Deputy will more actively promote a modern comptrollership focus at a departmental level.
- ❑ There are many examples of good modern management practices across the Department (e.g. Baldrige assessments, competency models, mentoring programs), although they may not be formally considered modern comptrollership. The “modern comptrollership” term needs to be better communicated and understood.
- ❑ The Corporate Comptroller is the Senior Financial Officer and is a member of the executive team, including most senior management committees. The Corporate Comptroller is responsible for a wide range of activities beyond financial control, however, the Comptroller’s Branch staff is viewed more as control oriented rather than a source of strategic advice or value-added support for decision-making.
- ❑ Most managers generally see sound management as part of their job. Managers are generally very aware of their financial responsibilities and are becoming more aware of their non-financial responsibilities. There is an increased focus on people management, and most areas across the Department have People Management Strategies/Plans. Specific management competencies and responsibilities are beginning to be formally documented.
- ❑ The Department has five strategic objectives that are very clear and well communicated throughout the Department. There are key result commitments defined to support the achievement of these objectives.
- ❑ The Department is comprised of several unique and distinct sectors and agencies, a number of which are governed by separate legislation. By design, it may not be feasible or even necessary to integrate operational planning across the diverse elements of the Department. However, areas are taking strides to work together on horizontal issues where appropriate.

Key Messages (cont'd)

Motivated People

- ❑ Core competencies are being developed in some areas, and are beginning to be disseminated throughout the Department. Some sectors are beginning to implement “Personal Learning Plans” (e.g., Operations Sector, Comptroller’s Branch) that support the sector goals in terms of personal growth and future aspirations of employees.
- ❑ Training is usually addressed during performance reviews. For the most part, the responsibility to pursue training opportunities is left up to the individual employee and manager. There are a wide variety of training courses available to managers, both internally and through PSC/TDC. The Department remains committed to providing funding for training.
- ❑ Departmental (1998) and Public Sector (1999) surveys have been conducted and action plans developed to address major issues. There is some concern that employees do not see the link between issues they raised in surveys and management actions taken. Employees are still concerned about workload, which has not improved. Some Sectors are planning to conduct independent follow-up surveys of employees this fiscal year.
- ❑ Because of the very diverse nature of the Department’s sectors and business units, the extent to which employees feel valued varies across the Department and depends on specific branches and particular job duties. The extent to which innovation is encouraged also varies across the Department.
- ❑ There are Sector employee reward and recognition programs. Several employees have received formal and informal recognition. The programs have had varied success. The criteria and processes for recognition are not well understood by all employees and may not be consistent across sectors.
- ❑ In general, functional specialist support is responsive, but primarily rules-based. Specialists are not generally seen to provide value-added advice to help managers with decision making.

Key Messages (cont'd)

Shared Values and Ethics

- Many organizations within the Department have developed individual values statements through extensive consultation with staff, that are very visible and well known.
- There is no overall departmental ethics framework or formalized values statement, although the Department's Intranet site does specify what the Department values. The various cultures within the Department result in different ways in which Sectors interact with different clients.
- There have been some discussions around management tables, but there is no definitive statement on what constitutes acceptable behaviour, in situations that may give rise to conflict of interest.

Integrated Performance Information

- The Department is comprised of several unique and distinct sectors and agencies, a number of which are governed by separate legislation. Individual sectors and business units are in varying stages of developing and reporting performance information.
- Most, but not all, Sectors have comprehensive branch and sector planning processes. Planning is typically done within the framework of the 5 strategic priorities.
- There is no formal process to request additional funding throughout the year or to collectively allocate resources across sectors. The recent Reference Level Review was less transparent than managers would have liked.
- The Department is in the early stages of corporate performance measurement. It may be more appropriate to develop performance information on a sector or business unit basis.
- There is a general recognition that the requirement for an evaluation framework (which identifies information to be gathered) at the beginning of the program makes it much easier to collect performance information. However, evaluation studies done at the end of programs have limited usefulness as a management tool.
- Most of the service delivery areas have established service standards but they may need to be updated.
- Cost information is not yet consistently available at the activity level across the Department. Cost information is available at the resource level as well as for overall programs.

Key Messages (cont'd)

Mature Risk Management

- ❑ The approach to risk management varies by sector or branch. Some areas encourage or are more open to risk taking than others. For the most part, SOAs have identified major risks to their programs and have plans in place to manage these risks. There is consideration for risk and its implications at the program level.
- ❑ There is no formal risk management framework or policy, and no consistent agreement of what “risk management” means.
- ❑ The Department has become more aware of the need for risk management as a result of the HRDC Grants & Contributions issue. Several new control mechanisms have been implemented. However, some systems of internal controls are very process driven and limit managers’ ability to take managed risks (e.g. contracting, staffing).
- ❑ The delegation of authorities is very clear for financial matters, but may not be as clear for HR issues. Managers want more flexibility in contracting and staffing procedures.

Rigorous Stewardship

- ❑ Most main service delivery processes are documented and understood. Some improvement processes have been carried out and processes have been improved, but typically on a reactive basis. There is limited benchmarking or best practice assessment.
- ❑ There are formal systems in place to track financial transactions, but systems are still stovepiped and there is limited integration between Sectors.
- ❑ The Department is a leader in Internet infrastructure development (e.g. Strategis). The Department has formal IT standards and policies that help to establish consistency and best practices across the Department, and an IT standards committee responsible for developing the standards and reviewing major IT development.
- ❑ For the most part, audits have served the useful purpose of focusing management attention on recommendations which are usually implemented. All internal audits are published on the Industry Canada Internet website and include management actions taken to address recommendations. The results of audits and evaluations have not yet been rigorously integrated into departmental planning. The Department may not be sufficiently resourced to address all audit requirements.

Key Messages (cont'd)

Clear Accountability

- ❑ All senior managers have accountability accords with their direct supervisors. These accords identify the manager's responsibilities and accountabilities in a general broad sense, however, they do not go into great detail. Cascading accountability agreements formally to all levels of management has helped to link performance objectives and priorities. Accountability agreements are typically very transparent and widely disseminated to staff.
- ❑ Many managers have several years of experience in current jobs. Most managers feel that in general, roles and responsibilities are clear and there are few examples of overlaps in responsibility.
- ❑ Agreements do not mention the specific management practices competency requirements.
- ❑ Performance appraisals are usually conducted annually. Some are reviewed semi-annually and revised if necessary.
- ❑ Compensation is linked to performance at the executive levels only. Performance bonuses are provided for attainment of operational goals. However, many executives expressed concern that the dollar reward is not enough to act as an incentive (only a few thousand dollars). This concern may lessen as the bonus percentages increase. The differential between levels of performance ratings is not a motivator.
- ❑ Reward and recognition programs are in place, however the criteria and processes could be made clearer.

Strategic Concepts for Consideration

The following presents two key strategic concepts that should be addressed before specific recommendations can be considered.

A. Level of Integration within Industry Canada

Industry Canada operates as a set of relatively autonomous organizational units (Sectors, agencies etc.) under one common, departmental umbrella. Normally, Modern Comptrollership principles would suggest increased linkage in strategic and operating aspects of a Department. This may not be necessary for Industry Canada because of the unique and distinct agendas for each of the organizational units. Many managers have reported that this current structure works appropriately and there may not be sufficient value added in increased operational linkages across the Department.

To move forward with Modern Comptrollership, senior management should decide where along the spectrum it wants the Department to be, either operating as an integrated department or as a set of “federations” operating under one common departmental umbrella. This decision will affect how the recommendations in this report are implemented. For example, if a tighter departmental model is desirable, recommendations would lean to integrated department-wide operating processes. Alternatively, if the independent federation model is preferred, recommendations would include a set of common principles guiding each federation.

This level of integration will affect many aspects of Modern Comptrollership, including planning, performance measurement, costing, ethics & values, competency profiling, risk management, incentives etc.

B. Modern Comptrollership Agenda

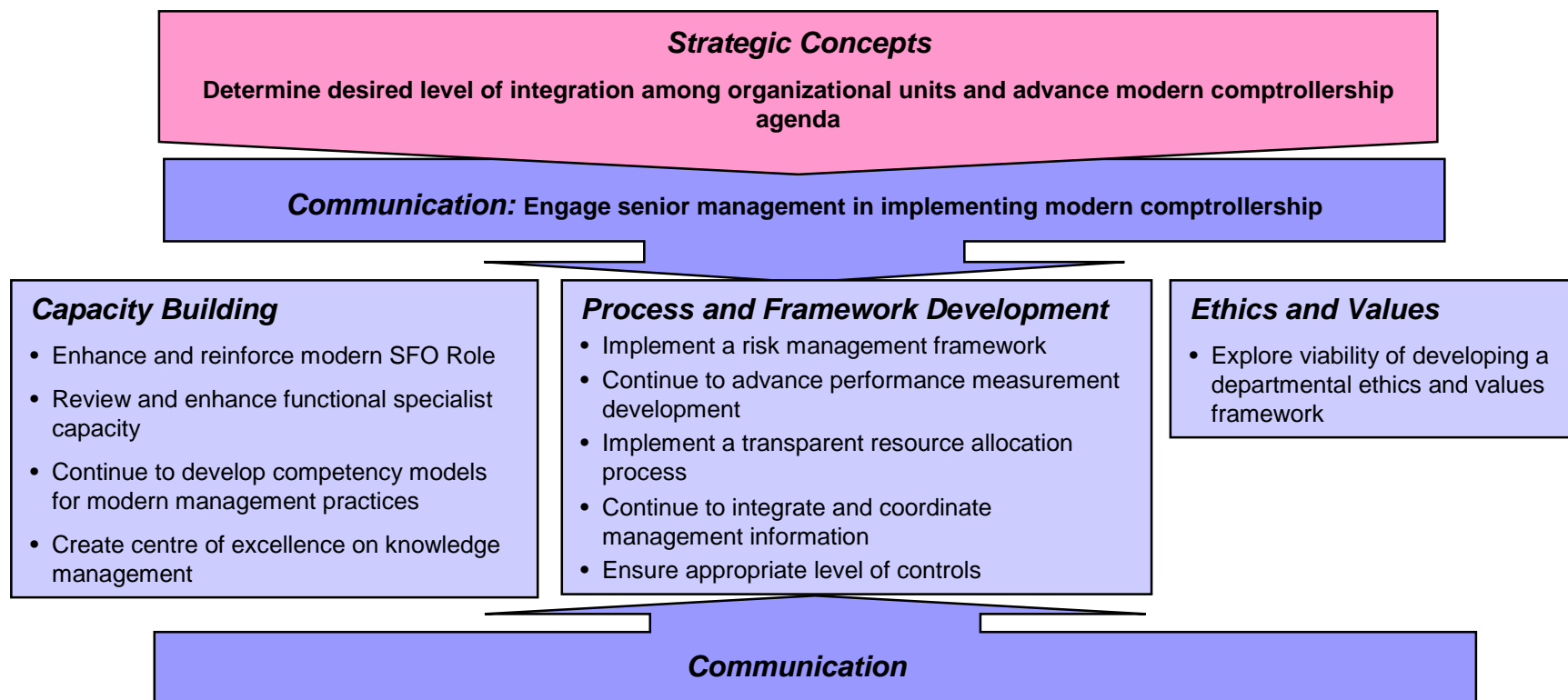
While there are many examples of good modern management practices across the Department, the notion of “Modern Comptrollership” is not yet fully understood among managers. There is still a perception that it means finance and financial control. Senior management must be responsible for advancing the modern comptrollership agenda at the departmental level so that the full benefit of this can be realized. This would include educating managers on the concepts of Modern Comptrollership, continuing to integrate financial and non-financial functions into decision making, communicating and reinforcing the increased responsibilities of the modernized SFO role. The Comptroller’s Branch could be more widely viewed as a leader in providing advice and strategic support, as well as a center of excellence for interpretation and application of policies and guidelines in order to assist managers to carry out their mandates.

Areas for Improvements

The key findings and opportunities within this report have been summarized and grouped into ten project areas that the Department could implement to enhance its key management practices. These are presented below for the consideration of senior management. Details of specific actions that could be taken by the Department to address these areas are also presented in the following pages.

The ten project areas have been grouped into three “themes”: Capacity Building, Process and Framework Development and Ethics and Values. Communications is an underlying theme that must be present throughout the entire process.

Senior management will first need to address the key strategic concepts. Then the ten project areas for improvement can be prioritized, taking into consideration timing, resources and other pressures. The fundamental question that needs to be answered with respect to Modern Comptrollership is “where does the department want to be and how will it get there?” Note that prioritization can be done either within or across theme areas.



Summary of Areas for Improvements

STRATEGIC PRIORITY: Determine desired level of integration among organizational units

Determine whether the Department wishes to operate as an integrated department or as a set of "federations". This decision will affect how the principles of modern comptrollership are implemented across the Department.

COMMUNICATION:

Engage senior management in implementing modern comptrollership

Ensure management's support of and commitment to modern comptrollership is visible and clear throughout the Department, and concepts are communicated and integrated into management culture and practices. This will help define expectations and contribute to the successful adoption of modern management practices within the Department.

CAPACITY BUILDING

Enhance and reinforce modern SFO role

The modernized role of the Comptroller and Comptroller's staff needs to be fully communicated and understood by managers. Depending on the level of departmental integration desired, this may include taking the lead on Department-wide comptrollership projects or developing and overseeing common principles for individual area project development. Strengthen the roles of Comptrollership staff at HQ and in the regions to integrate financial and non-financial activities.

Review and enhance functional specialist capacity

Ensure adequate and responsive support is available to provide the necessary advice to managers in areas such as finance, communications, planning, HR, internal audit, IT, legal services. Functional specialists working as value-added partners with managers will help managers in effective and timely decision making.

Continue to develop competency models for modern management practices

Continue to develop core competencies for both managers and employees, expanding this practice Department-wide. Identify skills gaps and provide appropriate training for managers to develop competencies for modern management practices. Competency profiles could be used to enhance the staffing process, to help employees with career planning, to facilitate succession planning by filling skills gaps, and to enrich performance evaluation.

Create centre of excellence on knowledge management

Ensure an increased focus on knowledge management that includes the exchange and sharing of information on benchmarking and best practices. This will reduce management time spent on research & development and provide timely quality management tools.

PROCESS AND FRAMEWORK DEVELOPMENT

Implement a risk management framework

Develop a consistent, structured risk management framework that will ensure risks are identified, addressed appropriately and monitored in a timely fashion. Depending on the level of departmental integration desired, this may be on a Department-wide basis, or a sector/organization basis.

Implement a transparent resource allocation process

Review method of allocating resources across the Department and implement a process that is integrated, transparent and involves all sectors in decision making. This will promote better linkages to planning and organizational priorities as well as build ownership and buy-in among sectors.

Continue to integrate and coordinate management information

A management reporting and forecasting system that combines financial and non-financial information from different sources (IFMS, CMIS, PeopleSoft) is vital for effective and timely management decision-making. A web-based Management Reporting System (MRS) Implement system is planned; need to ensure that this system appropriately links financial and non-financial information and meets managers' reporting, planning and forecasting requirements.

Continue to advance performance measurement development

Put in place a coordinated, effective performance management approach/system linked to strategic and operational objectives. Depending on the level of departmental integration desired, this may be on a Department-wide basis, or a sector/organization basis. Link the performance management regime to individual performance through performance agreements and performance appraisal.

Ensure appropriate level of controls

Re-emphasize managers' role in ensuring probity, prudence, efficiency and effectiveness of resources. Identify existing controls and assess whether there is an adequate balance between controls and risk. Provide managers with a better understanding of how and why controls are in place.

ETHICS AND VALUES

Explore viability of developing an ethics and values framework

A shared departmental set of values could promote a consistent code of conduct among departmental staff. Consistent and shared behaviour is important from client's perspective. This may bridge the gap between different cultures and organizations within the Department, increase consistency in how employees are treated, and strengthen the Department's vision.

Capacity Building Areas – Project Details

Enhance and Reinforce Modern SFO Role

- ❑ Reinforce and communicate full range of financial and non-financial responsibilities provided by the Comptroller's Branch.
- ❑ Develop capacity within the Comptroller's Branch and financial specialists to provide strategic advice and support.
- ❑ Clarify lateral accountabilities with respect to functional support.

Review and enhance functional support capabilities

- ❑ Ensure management is aware of all functional support available to them.
- ❑ Review existing responsibilities of specialists and expand as required to align with managers' expectations.
- ❑ Investigate use of service level agreements.
- ❑ Reduce overlaps between specialist support in business lines and corporate areas.
- ❑ Increase interaction of business line specialists with managers, such as participation on management teams.

Create Centre of excellence on Knowledge management

- ❑ Identify most efficient venue for sharing of best practices (e.g. committee, working group, website, shareware).
- ❑ Identify target organization to play the lead in this initiative.
- ❑ Communicate benefits from sharing best practices across the Department (in areas such as quality assurance, employee and management development, core competency development, etc).
- ❑ Develop a database of best practices and relevant benchmarks, and ensure this is accessible to all Industry Canada organizations.

Continue to develop competency models for modern management practices

- ❑ Review existing central agency and departmental developed competencies to ascertain appropriateness of creating consistent profiles across the Department.
- ❑ Identify key uses for competencies (planning, staffing, development, etc) and communicate to employees.
- ❑ Identify skills gaps among managers and develop a Department-wide managers' training program to address core competencies.
- ❑ Review tools and techniques available to managers, obtain consensus on appropriateness of tools, and fill gaps where necessary.

Process and Framework Development Areas – Project Details

Implement risk management framework

- Determine whether a risk management framework should be structured on a departmental or organizational level.
- Develop a formal, structured risk management methodology.
- Provide training and education to managers on risk management concepts, tools and techniques.
- Develop a system to monitor risks on an ongoing basis and to ensure major risks are highlighted in strategic and business plans.

Implement a transparent resource allocation process

- Set up a resource allocation committee with representation from all areas of the Department.
- Link resource allocation decisions to ranked priorities in business plans.
- Develop a consistent methodology for requesting additional resources, such as a business case approach.
- Eliminate barriers for managers to share resources across the Department (e.g. provide incentives for managers to report budget variances).

Continue to advance performance measurement development

- Continue to progress with the existing performance management development.
- Develop set of common principles to guide performance measurement within each business unit.
- Develop goals and identify outcomes.
- Identify data required, review data collection mechanisms for suitability and adjust systems as required.
- Provide adequate tools and resources to monitor effectively.

Ensure appropriate level of control

- Review existing control framework to simplify where appropriate and consolidate across the Department.
- Develop clearer and simpler departmental policies and procedures with respect to government-wide rules and regulations.
- Provide adequate training on internal controls.

Continue to integrate and coordinate management information

- Survey managers to assess their planning, reporting and forecasting needs.
- Review MRS long-term project charter and adjust if necessary.

Ethics and Values Framework Areas – Project Details

Explore viability of developing a departmental ethics and values framework

- Assess need for a shared departmental set of values of ethics statement.
- Review existing departmental and sector values statements for overlaps and linkages.
- Engage employees across the Department in new framework development.
- Promote, communicate and put into practice the new framework.

Results of the Modern Management Practices Capacity Check Assessment





Strategic Leadership

Key Findings & Issues

- ❑ There has been limited communication on modern comptrollership within the Department to date. It is the responsibility of the Comptrollership Secretariat to advance the modern comptrollership agenda. Recent turnover of staff in the Comptroller's Branch may have stalled the promotion of modern comptrollership at a departmental level. The Comptroller's Branch web site has various documents and information about Modern Comptrollership within government, but the site is not organized to facilitate easy searching of information.
- ❑ There is an expectation that the Deputy will more actively promote a modern comptrollership focus at a departmental level. He has expressed his vision for modern comptrollership at various management forums. He has also initiated a number of new management practices, including the restructure of management committees to optimize effective decision making.
- ❑ There are many examples of good modern management practices across the Department, although they may not be formally considered "modern comptrollership". The perception is that Modern Comptrollership pertains to finance and financial control, and not "good management practices".
- ❑ The Department is in the early stages of performance measurement and reporting.
- ❑ The Department encourages alternate service delivery opportunities. For example, there are several SOAs, partnering arrangements with other departments and private industry, and industry pro-active self-compliance (e.g. Competition Bureau).

Opportunities

- ❑ The Department appears to be well poised to formally advance the modern comptrollership agenda.
- ❑ A communication strategy could be developed to instill the goals of modern comptrollership throughout the Department and to educate managers on the practical application of good management practices.
- ❑ Position the deputy head or other senior manager as the leader for promoting and instilling modern comptrollership into management practices.
- ❑ Subject matter experts could also be used to help implement modern comptrollership.

TOPIC	1	2	3	4	5
Leadership commitment	Deputy Head and senior management have only limited knowledge of the comptrollership focus.	Deputy head has a broad understanding of the concept of comptrollership, and recognizes the need for change. Deputy head has initiated steps to report performance on an integrated and consolidated basis, including financial and non-financial. Deputy head has developed a short and longer-term plan for comptrollership, and has put in place an organization for effective comptrollership. Performance information, accountability and stewardship are high on senior management's agenda.	Deputy head and senior management are highly committed and supportive of comptrollership mindset, and commit resources to implementing comptrollership best practices. Senior management has established mechanisms to report performance on an integrated and consolidated basis. Deputy head is able to report on extent to which government-wide standard for comptrollership has been met in the organization, and makes periodic representations to the Minister and Central Agencies.	A comptrollership ethos permeates the organization and its decision-making process. Deputy head and senior management have created a climate wherein creativity and managed risk taking are encouraged, barriers are broken down between functions, and business decisions are challenged. Risks are discussed openly by senior management. Senior management is actively sponsoring the adoption of new service delivery mechanisms. Deputy head is able to report to the Minister and Parliament with confidence on performance results achieved.	Organization is recognized amongst peers for leadership in implementing modern comptrollership practices. Deputy head has earned a high level of trust from Central Agencies and Parliamentarians, who have high level of confidence in the effectiveness and integrity of the systems used to administer programs, and in the accuracy and completeness of the information about that administration. Deputy Head and senior management have established a forward-looking approach to comptrollership to assess organization's capacity to sustain desired performance levels in the future.

Rationale

- ❑ The Department is just beginning to formally communicate the idea of modern comptrollership.
- ❑ Deputy head has initiated a number of modern comptrollership activities: capacity check, performance measurement. The Department is beginning to address outcome based performance measurement.
- ❑ Many examples of good management practices at the Sector and business unit level.

Senior Financial Officer's role

Key Findings & Issues

- ❑ The Comptroller is the Senior Financial Officer and is a member of the executive team, including most senior management committees. Comptroller is responsible for a wide range of activities beyond financial control: Resource management and allocation, O&M management, Grants & Contributions financing, performance measurement, and oversight of the DPR and RPP document preparation and of the planning process.
- ❑ The Comptroller is a member of the Programs and Services Board and brings a financial management perspective to the review of G&C programs and projects.
- ❑ There are Comptroller's Branch employees, Sector Financial Management advisors assigned to each sector who provide advice on funding issues and resource management in general. They often sit on individual branch management teams.
- ❑ The Comptroller's Branch staff is viewed more as control oriented rather than a source of strategic advice or value-added support for decision-making. Staff are knowledgeable on rules and regulations, but generally keep advice to the strict interpretation of policies. This could be due to a number of reasons: level of experience, comfort level in risk-taking, training.
- ❑ There seems to be a lack of clarity on roles, varying levels of competencies and different expectations of the services provided by the Comptroller's staff across the Department.

Opportunity

- ❑ The Comptroller's Branch could be more widely viewed as a leader in providing advice and strategic support, as well as a center of excellence for interpretation and application of policies and guidelines in order to assist managers to carry out their mandates.
- ❑ The distinction between the traditional and modernized SFO roles could be made clearer and the modernized SFO responsibilities reinforced.

TOPIC	1	2	3	4	5
Senior Financial Officer's role	No official comptrollership role within the organization. Financial management role is seen primarily as that of maintaining accounting records and controls.	Senior Financial Officer and staff assists the executive team in assessing financial implications of major decisions.	Senior Financial Officer and staff are a senior member of the executive team, and are often called upon to provide strategic advice and support in initiating new program initiatives. Scope includes not only financial management, but effectiveness & efficiency of service delivery and organization-wide controls required.	Senior Financial Officer and staff assume a leadership role within the organization in integrating processes and systems to ensure the organization is making sound business decisions, maintaining appropriate controls, managing long term risks, and achieving high standards of performance.	Comptrollership organization is recognized as a leader amongst peers, and is perceived within organization as having strong technical and expert advisory capabilities.

Rationale

- ❑ *The Comptroller is a member of the senior management team and sits on most senior management committees.*
- ❑ *Comptroller is usually involved in corporate management decisions, and has taken a leadership role in development of performance measurement framework.*
- ❑ *While SFO often provides strategic advice, staff is not yet widely viewed as providing strategic advice to decision making.*

Managerial commitment

Key Findings & Issues

- ❑ Most managers generally see sound management as part of their job. Learning is typically done on the job and through experience. There is a solid core of experienced managers across the Department with many years of service and broad “corporate knowledge”.
- ❑ Most managers are very aware of their financial responsibilities and are becoming more aware of their non-financial responsibilities.
- ❑ There are many examples of good modern management practices across the Department (e.g. Baldrige assessments, competency models, mentoring programs).
- ❑ The term “Modern Comptrollership” is not yet well understood among managers to mean good management. The term “comptrollership” is widely misinterpreted to mean strictly financial control.
- ❑ There is an increased focus on people management, and most areas across the Department have People Management Strategies/Plans.
- ❑ Specific management competencies and responsibilities are just beginning to be formally documented, although this is not consistent across the Department. For example, the Operations Sector is developing core competencies for all staff.

Opportunities

- ❑ The accountability accords define a manager’s annual commitments, but could be broadened to include more complete and balanced management responsibilities (i.e. to include core management competencies such as decision making, risk management, dealing with people).
- ❑ Managers need to understand what “modern comptrollership” means and how they can incorporate its concepts into their day-to-day management practices.

TOPIC	1	2	3	4	5
Managerial commitment	Control is seen as “compliance” and is still considered the main ingredient in comptrollership by both operational and financial managers. Operational managers focus on running the business and count on “corporate” to ensure that the rules, regulations and reporting requirements are being met. They are not familiar with comptrollership policies. Financial concerns primarily evolve around availability of funds to carry out initiatives.	Managers understand their financial authorities and those of their staff. They are aware of their responsibilities for probity and prudence and the protection of assets under their control. Plans and initiatives are not subject to analysis of financial implications beyond the funding issue. Program initiatives are developed without any financial input. Financial specialists are not always familiar with the operations and vice versa.	Managers see comptrollership as part of the job and seek the support of performance and review specialists as well as financial managers. Managers are aware of their comptrollership responsibilities, and accept accountability for resources entrusted to them. Financial implications are assessed in operational plans and new program initiatives. Input from financial specialists in decision making is perceived to add value.	Managers are highly committed and supportive of comptrollership mindset, and commit resources to implementing comptrollership best practices.	Managers see controls as mechanisms to identify risks, opportunities and respond to the unexpected. They apply the concepts of comptrollership in their day-to-day operations. Managers consider financial and non-financial information in their decision-making.

Rationale

- ❑ *Managers generally understand their responsibilities for probity and prudence and the protection of assets under their control.*
- ❑ *There are many experienced managers across the Department.*
- ❑ *Managers commonly assess financial implications of new program initiatives, particularly for G&C programs.*
- ❑ *Input from financial and other specialists is sought by some, but not all managers for decision making.*

Key Findings & Issues

- ❑ The Department has five strategic objectives: *Innovation, Connectedness, Marketplace, Investment and Trade*. These are very clear and well communicated throughout the Department. There are key result commitments defined to support the achievement of these objectives.
- ❑ Although there is no formal strategic plan document, most managers consider the 5 strategic objectives to represent the Department’s strategic vision. ADM Strategic Policy is responsible for the strategic policy direction of the Department. Strategic visioning is usually done in an informal manner.
- ❑ Senior management holds an annual planning retreat to reaffirm the 5 objectives, set objectives for the coming year and begin the RPP process. The RPP is viewed as the departmental business plan and incorporates the strategic objectives. Sectors independently provide input to the RPP and identify how they will contribute to achieving the objectives. There is currently no mechanism for ranking departmental priorities in the business plan.
- ❑ The Comptroller’s Branch is responsible for corporate planning and operationalizing the strategic plans. However, there is potential for the Branch to add more value to the process.
- ❑ The Department is in the early stages of monitoring results.
- ❑ The Department is comprised of several unique and distinct sectors and agencies, a number of which are governed by separate legislation. By design, it may not be feasible or even necessary to integrate operational planning. However, areas are taking strides to work together on horizontal issues where appropriate.

Opportunities

- ❑ The strategic planning process could be reviewed and a more coordinated approach adopted where appropriate, to ensure a consistent, coordinated plan based on shared objectives.
- ❑ Senior management committees have recently been streamlined. Senior management needs to find a balance in the agenda of these committees, between strategic issues and transactional issues.
- ❑ There are inconsistencies across the Department with regard to terminology. The use of terms “strategic”, “business” and “operational” plans sometimes have different connotations depending on the organizational unit and stakeholder. These require clarification.

TOPIC

1

2

3

4

5

Linkage to strategic planning

Business plans are developed independently of strategic plan. Little or no effort is made to reconcile the two.

Strategic and business plans are prepared by independent groups. Some effort is nevertheless made to ensure consistency between business plans and strategic plan. Anomalies are raised with senior organizational heads (e.g., Sector/Regional/ADMs).

Strategic priorities are stated and ranked in business plans. Business plan objectives are linked to strategic priorities. Organizational strategies are reflected in operational/ work plans. Results achieved in business plan are monitored against strategic priorities.

Resources and performance targets in business plan reflect strategic priorities and key success factors. Assumptions are periodically challenged to ensure continued relevance. Results achieved are monitored on a trend basis against strategic priorities, and resources modified accordingly.

Program outcomes are reported regularly against both strategic and business plans on a trend basis. Perceived to be single highly integrated plan and process.

Rationale

- ❑ *Business plan (RPP) objectives are linked to the Department’s 5 strategic objectives. Priorities are not yet ranked in the business plan.*
- ❑ *Departmental objectives are reflected in operational plans.*
- ❑ *The Department is still in the early stages of performance reporting.*
- ❑ *There is no departmental strategic plan, although the 5 strategic objectives are very clear and well communicated.*

Motivated People



Modern management practices competencies

Key Findings & Issues

- ❑ Core competencies are being developed in some areas, and are beginning to be disseminated throughout the Department. Some sectors are beginning to implement “Personal Learning Plans” (i.e. Operations Sector) that support the sector goals in terms of personal growth and future aspirations.
- ❑ The PSC’s EX competency profiles – *Leadership Competencies for ADM’s and Senior Managers* are often used for hiring, and are beginning to be used to some extent in the annual performance evaluation of senior managers.
- ❑ Managers’ performance agreements typically do not specify the core management practices competencies of managers (e.g. managed risk-taking, decision-making, dealing with people, performance measurement).
- ❑ Training is usually addressed during performance reviews. For the most part, the responsibility to pursue training opportunities is left up to the individual employee and manager.
- ❑ There is a wide variety of training courses available to managers, both internally and through PSC/TDC. The AEXDP (Accelerated EX Development Program) and CAP (Career Assignment Program) exist for fast-trackers. CCMD is also available for managers at all levels. The HR website is a source of information on training material and courses available. There is also a great deal of on-the-job training.
- ❑ There is no overall strategic training plan for the Department that includes education, succession planning, future resource planning. However, the Department is making more funding available for training.

Opportunities

- ❑ Continue to develop core competencies for both managers and employees to guide career development, assess skills gaps and evaluate performance, and expand practice organization-wide.
- ❑ There are many examples of “best practices” in management development that could be shared across Sectors (e.g. Personal Learning Plans, “senior Professional coaching” networks, mentoring programs).
- ❑ Managers are not always aware of the HR services available to them, such as career counselors and central support for training matters. These could be more widely communicated, particularly to the regions.

TOPIC	1	2	3	4	5
Modern management practices competencies	Little or no information exists on competency requirements for either functional specialists or managers.	Additional knowledge requirements have been identified. Awareness sessions have been carried out and skills gap established. Little or no training has been done.	Awareness sessions have been held for functional staff and managers. Skills gap is being addressed for all. Training requirements are being sourced. There is “cross-fertilization” between functional specialists and line managers.	Training and funding in comptrollership have high priority. Functional specialists and managers have been trained and skills gaps have been addressed. Comptrollership competencies have been added to the departmental training schedule on a permanent basis.	Comptrollership competencies and training are an integral component of goal setting/ performance evaluation. Managers have suitable knowledge of comptrollership functional disciplines. Functional specialists are knowledgeable of programs and operations.

Rationale

- ❑ *The Department is in the early stages of identifying core management competencies.*
- ❑ *The link between core competencies and training required has not yet been made.*
- ❑ *Training for management practices is taking place on an ad-hoc basis.*
- ❑ *There is no link between organizational skill requirements and individual training.*

Employee satisfaction

Key Findings & Issues

- ❑ Departmental (1998) and Public Sector (1999) surveys have been conducted. The Department developed a plan to address findings from the Public Sector survey. Sectors developed action plans to address major issues and these were included in last year's operational plans. There has been a serious effort by management to address the concerns raised in this survey. For example: many areas have implemented more weekly meetings with management; there is increased funding for training; sectors have developed people management plans.
- ❑ Many managers are performing 360° feedbacks. Most managers maintain an open door, no-appointment policy.
- ❑ Employee concerns are increasingly being considered in operational planning.
- ❑ There is some concern that employees do not see the link between issues they raised in surveys and management actions taken. Employees are still concerned about workload, which has not improved.
- ❑ One of the three priorities identified in the People Management Plan (PMP) over the period 2000 to 2003, is Improving Well-Being in the Workplace. One of the challenges is to address and investigate the issues of workload management at the Sector, Branch and Work Unit levels. The Comptroller's Branch has taken action to appoint a champion to address workload issues at the Comptroller's Branch level.
- ❑ There are no departmental plans to measure the success of the management action plans in addressing issues raised in surveys. Some business units are planning to conduct independent follow-up surveys of employees this fiscal year.

Opportunities

- ❑ A departmental strategy to follow up on actions taken and to monitor trends could be developed to measure the success of initiatives implemented from employee surveys.
- ❑ There is a need to communicate the link between employee satisfaction survey findings and actions taken, that the concrete changes implemented are direct result of employee concerns.
- ❑ The Department could make use of advancing technology to implement simple and user-friendly tools to gather and track employee satisfaction on an ongoing basis.
- ❑ The Department could conduct entrance interviews after a new employee has been in place for a few months to identify orientation improvement areas.

TOPIC	1	2	3	4	5
Employee satisfaction	No formal employee satisfaction surveys are carried out. Information is collected on an informal and ad hoc basis.	Different arrangements for surveying employee satisfaction exist across the organization. Limited monitoring and analysis of results on a trend basis.	Formal employee satisfaction surveys are carried out on a regular basis, and results are tracked over time. Results are publicized across the organization. Improvement teams are created to develop plans to address high priority issues.	Employee satisfaction is a key consideration in strategic and business planning, and in the performance evaluation of managers. Ongoing efforts are made to address employee satisfaction issues.	Employee satisfaction survey tools are regularly reviewed and improved. New programs are constantly being introduced to improve employee satisfaction. Are quantifying linkage between employee satisfaction and organizational performance? The organization is recognized externally for its leadership in this area.

Rationale

- ❑ Formal PS and departmental surveys have been conducted and Department-specific results were published across the Department.
- ❑ Action plans have been developed to address priority issues and are being implemented.
- ❑ There are no formal plans for follow up and to track results over time.

Valuing peoples' contribution

Key Findings & Issues

- Because of the very diverse nature of the Department's sectors and business units, the extent to which employees feel valued varies across the Department and depends on specific branches and particular job duties. The extent to which innovation is encouraged also varies across the Department.
- There are many opportunities for scientific and technical work to be recognized externally (for example, IP award program where CRC receives royalties for technical inventions).
- There is a widespread use of cross-functional teams within Sectors, but not across Sectors. The ability of the Department to use cross-functional teams across Sectors may be limited.
- There is an employee reward and recognition program. Several employees have received formal and informal recognition. The program has had varied success. The criteria and processes for recognition are not well understood by all employees and may not be consistent across sectors.
- Most managers have an open door policy.
- The Department has an objective to be an "Employer of Choice". However, not all employees view the Department this way, particularly given substantial workloads.

Opportunities

- A shared set of departmental values may increase the consistency of how people are valued across the Department.
- The reward and recognition program could be reviewed to ensure it is meeting the needs of each sector. The requirements for receiving awards need to be clarified.
- There is an opportunity to share ideas and practices at various levels across the Department. Create more counterpart meeting opportunities to exchange information, ideas and best practices.
- The Department needs to define how it interprets "employer of choice" and communicate how this impacts employees.
- Formal mechanisms to survey employees could be used to assess the true degree to which employees feel valued.

TOPIC	1	2	3	4	5
Valuing peoples' contribution	Traditional "we-they" relationship exists between management and staff. Considerable resistance to change. High level of skepticism exists within organization. Mixed messages are given to staff. New initiatives tend to be delayed or never implemented. Little or no interaction between organizational units.	People are consulted and given opportunity to participate in major change initiatives. A cautious approach is taken to implementing change. People tend to be risk averse. Organizational units tend to work independently with some interaction.	People in the organization are treated with value and respect. People are able to speak out and participate in discussions without fear of reprimand. Information is shared openly within the organization, and with external clients/stakeholders. Strong sense of teamwork exists across the organization.	People are empowered to take risks and are encouraged to be innovative. Culture barriers that prevent efficient delivery of services by staff are removed. Organization fosters a culture of continuous learning and participation. Pro-active effort is made to share new ideas and approaches across the organization. Major investments are made in the development of people.	People are highly committed to the success of the organization. High level of pride exists in the organization. Strong fit exists between organizational and individual aspirations. Organization is continuously renewing competencies required. Value of human capital in the organization is measured and tracked over time. People are continuously cited for their exemplary behaviour.

Rationale

- People are generally treated with respect.
- The extent to which people are valued and are encouraged to take risks varies considerably across sectors and with the nature of jobs.
- Strong sense of teamwork exists within sectors, but not across the organization.
- The extent to which information is shared varies across the organization.

Specialist support

Key Findings & Issues

- ❑ HR staff provide basic support in classification and staffing. Although each sector is assigned dedicated HR support, there is still a concern about the sufficiency of centralized HR support as well as the lengthy staffing process. DG HR is member of senior management team.
- ❑ The Comptroller's Branch provides financial assistance that is transaction-based and rules-based. In general, staff do not provide value-added advice to help managers with financial management.
- ❑ In general, support provided by Legal Services is acceptable. There is some concern with responsiveness as well as the dedication to regions. There is also some concern regarding the method used for cost recovery.
- ❑ Specialists are part of the management team in some individual sectors. There is still room for improvement in the level of understanding by specialists of each sectors' operations.
- ❑ Some sectors are building their own in-house expertise to supplement support received by many functional support areas.
- ❑ In most cases there are service agreements or MOUs outlining the governance structure of functional support (CIO, Comptroller, HR, Legal, Communications etc.) to the Agencies. The degree of formality varies widely.
- ❑ For the most part, regional offices are satisfied with the level of services provided by functional areas in Ottawa.

Opportunities

- ❑ Explore opportunities to provide specialist support beyond the basics. For example, HR value-added support could include strategic HR planning, succession planning, career counseling, retention strategies. Financial specialists could provide more integrated support in financial and non-financial areas (e.g. risk management). RMD specialists in each Sector could act as a liaison to the Comptroller's Branch for policy, procedure, systems, and funding issues.
- ❑ Specialists could be provided with professional development opportunities to upgrade knowledge with current best practices.
- ❑ Service provided by functional specialists could be better monitored as required using service or performance agreements.
- ❑ Investigate possibility of gaining efficiencies from consolidating some specialist support between business lines and corporate areas. For those specialists located in business lines, provide opportunities to interact with management, such as participation on management teams.

TOPIC

1

2

3

4

5

Specialist support

Functional specialists carry out basic analysis of information required by management to support decision-making in response to specific requests and as part of their control mandate.

Departmental capacity in analytical techniques has been updated within specialist's organizations.

Service is responsive. Specialists advice readily available when required. The functional specialist is technically competent and works with line managers in providing analysis and advice. Is seen as a value added partner in analysis rather than an barrier.

Functional specialists work with managers to help them fulfill their responsibilities by providing value added information and technical analysis to better use and protect resources. Although a financial specialist, they are cognizant of the business and knowledgeable of the analytical techniques to support the line manager.

Challenge and expert advisory role of specialists is valued by all levels of management. Specialists are seen as a key enabler in initiating change. Functional specialists are often called upon by their peers to provide advice and support in other organizations, or to speak at conferences on new comptrollership trends or best practices. Recognized as a leader amongst peers.

Rationale

- ❑ Specialists are generally up to date in analytical techniques.
- ❑ Specialists respond to process requests but the level of expertise in providing strategic advice varies.
- ❑ Specialists are not always familiar with specific branch or business unit operations.

Shared Values & Ethics



Ethics and values framework

Key Findings & Issues

- ❑ Many organizations within the Department have developed individual values statements (Ops, Industry, SITT, Measurement Canada) through extensive consultation with staff. These are very visible and well known throughout the areas. In general, these values are reflected in management and employee behaviour.
- ❑ There is no overall departmental ethics framework or formalized values statement, although the Department's Intranet site does set out the Department values. The various cultures within the Department result in different ways in which the Sectors interact with different clients.
- ❑ There have been some discussions around management tables, but no consensus on acceptable behaviour in situations that may give rise to conflict of interest. There is a Treasury Board Conflict of Interest Guideline. The Department is developing a policy on gifts and hospitality.
- ❑ The government's Ethics Counselor resides within Industry Canada. His major role is to provide support to Ministers and government, not to individuals within the Department.
- ❑ Staff who are dealing with ethical issues tend to use informal means, such as discussions with managers. There is an Allegation of Wrongdoing Working Group of interdepartmental Corporate Secretaries and there is much interest in this area.

Opportunities

- ❑ A consistent departmental ethics statement or shared set of values may help to bridge the gap between cultures and strengthen the Department's strategic vision.
- ❑ There has been a significant change in senior staff of the Department. There is an opportunity for this "new" management team to revisit and develop a new set of shared departmental values. Involving employees in this development would build buy-in and increase understanding of the Department's operational vision.

TOPIC	1	2	3	4	5
Ethics and values framework	No ethics policy or guidelines in place. Policy statements are issued on an ad hoc basis. No clear statement of shared values or principles.	Organization has an ethics statement. Written policies are communicated across the organization, but are applied inconsistently.	Ethics and values assessments and surveys are carried out regularly, and publicized throughout the organization. Results are analyzed on a trend basis, and teams established to address specific issues.	Ethics and values principles/guidelines are well understood by employees, and are reflected in organization-wide documentation and communications. Valued behaviors are rewarded as part of performance evaluation. Atmosphere of mutual trust exists at all levels. Few infractions or incidents occur.	The organization is recognized externally as a leader in establishing an ethics and values program. Ethics and values are consistently reflected in organization practices and actions. All levels in the organization participate in the development of ethics and compliance related policies and programs.

Rationale

- ❑ There are individual Sector and branch/business unit values statements, but no overall formal departmental ethics/values framework.
- ❑ Values and ethics are recognized as important issues.
- ❑ The organization has started a working group to address ethics and values.

Integrated Performance Information



Business planning

Key Findings & Issues

- ❑ The RPP is widely considered the departmental business plan. Sectors independently provide input to the RPP and identify how they will contribute to achieving the objectives. The Comptroller's Branch is responsible for the preparation of the RPP. The Making a Difference document is a condensed version of the RPP and is provided to all staff. Most staff can identify to which pillar/strategic objective they contribute.
- ❑ Some managers view the RPP as a document in response to central agency requirements rather than an integrated planning tool. Departmental priorities are not ranked, nor is this plan a roll-up of individual sector plans.
- ❑ Operational planning takes place apart from the RPP development. There is no departmental process or requirement for sectors to prepare operational plans, except for SOAs which must present their operational plans to the DM/Associate DM on an annual basis.
- ❑ Some Sectors have very advanced planning processes. Planning is typically done within the framework of the 5 strategic priorities, and usually spans a three year time period. Most also have an annual planning retreat. Most branches or business units prepare workplans that are then rolled up at the Sector level. However, not all sectors have sector business plans. Some sectors have formal mid-year review processes.
- ❑ In 2000 there was an Operational Plan Review in which sectors were asked to present operational plans for the DM. Sectors were requested to summarize priorities and expected results for the next 3 years.
- ❑ A three-year departmental planning framework (planning, operationalizing, reporting) has been developed by the Comptroller's Branch, but has not yet been fully implemented and communicated.
- ❑ There is no strategic departmental HR plan.

Opportunities

- ❑ The planning terminology (e.g. strategic plan, business plan and operational plan) could be clarified to allow for common understanding of the processes.
- ❑ The RPP is not widely used as a departmental planning tool. There are conflicting opinions as to whether a coordinated departmental planning process would be valuable given the widely different activities across sectors. The Department could, however, increase horizontal linkages (HR, IT etc) to better meet common objectives and gain from efficiencies.
- ❑ Sectors need to begin ranking priorities stated in business plans in order to plan resources accordingly.
- ❑ Sectors would benefit from a more structured corporate planning process. The planning framework already developed should help to provide this structure.

TOPIC	1	2	3	4	5
Business planning	Business planning is done on an inconsistent basis across the organization. Corporate business plan meets central agency reporting requirements but is primarily focused on financial information. No effort is made to link/reconcile Sector business plans. Plans, once prepared, are seldom used in support of program delivery.	Sectors prepare business plans independently. HR, IM, and other horizontal issues are addressed on a project-by-project basis, and are only partially reflected in organization business plans. Business plans are primarily focused on meeting central agency reporting requirements. Some effort is made to consolidate or reconcile Sector business plans.	Desired results, priorities and resources are clearly stated in business plans. Priorities are ranked. The plans are comprehensive and reflect resources from all functional areas. Resources are adjusted annually to reflect priorities. High interrelationship between Sector business plans. Business plan priorities are reflected in workplans and budgets.	Business plans highlight organization-wide issues and risks that are most critical to the success of the organization, and their resource implications. Plans are adjusted to reflect priorities and feedback from performance reviews/results. Plan reflects different requirements of clients/stakeholders who are consulted as part of process.	Clients participate in business planning process. Plans are used as an integral component in program management. Plans and resources are revised periodically to reflect performance results. Plans are cascaded across the organization, and are easily accessible through organization-wide information system.

Rationale

- ❑ Most, but not all, sectors have comprehensive branch and sector business plans.
- ❑ There is no formal operational planning requirement, although this has been done ad-hoc over the last several years.
- ❑ There is no roll up of sector plans into a departmental plan. RPP is prepared separately from operational plans.
- ❑ Departmental business plan (RPP) is primarily focused on meeting central agency reporting requirements. Priorities are not ranked in business plan.
- ❑ Staff are generally very aware of branch work plans and the departmental plan (RPP/Making a Difference).

Resource allocation

Key Findings & Issues

- ❑ Reference Level Reviews to review internal funding pressures have been conducted on an ad-hoc basis. The last review was done in 2000 and was requested by the new DM and led by the Comptroller. While sectors were asked to submit their operations plans and resource pressures, the allocation and decisions were made at the DM level. Managers expressed concern in the lack of transparency in this process and the decision not to review resources formally for another three years.
- ❑ There is no formal process to request additional funding throughout the year or to collectively allocate resources across sectors. Currently, additional funding requests are addressed as required through a bilateral request to the Comptroller/DM, and generally funded if possible through reserve funds. Several corporate funds exist: a DM reserve for contingencies, an HR People Management Plan fund, IM Fund.
- ❑ There is little reallocation between sectors or transparency in the resource re-allocation process. Within sectors, resource reallocation is taking place to varying degrees.
- ❑ The 5% carryover rule provides little incentive to managers to free up resources during the year. Some sectors have instigated a lower carryover amount (i.e. 1%).

Opportunities

- ❑ Managers want a more integrated and transparent process for initial and ongoing resource allocation that includes involvement of all sectors. This could include a regular meeting of senior management to discuss pressures and priorities (e.g. Resource Allocation Committee).
- ❑ The business planning and resource allocation process could be better linked.

TOPIC	1	2	3	4	5
Resource allocation	No systematic or formal approach to resource allocation. Resource levels are adjusted on an incremental basis from year to year. Financial information and analysis is not integrated into the evaluation of program options and priorities.	Resource levels are reviewed periodically through program and other funding base reviews. Resource levels are adjusted for new activities and priorities. Resource levels are managed independently by each organizational unit (e.g., Sector, Region).	Resource planning models are in place in each Sector/Branch to estimate resource requirements. Mechanisms are in place to facilitate re-allocations of resources across the organization based on priorities. A business case approach is used to allocating resources. SFO and staff provide both a challenge and advisory function to managers.	Mechanisms are in place at the organization level to help make choices between competing priorities. Managers at all levels are involved in resource allocation/re-allocation decisions. Budget re-allocations decisions are fully transparent. The resource allocation culture supports openness and flexibility.	Resources are re-allocated between programs based on priorities that reflect results achieved and "value-for-money". All management levels are highly committed to, and participate actively in, the resource allocation process.

Rationale

- ❑ Resources are reviewed periodically through Reference Level Reviews.
- ❑ Resource levels are managed independently at the Sector level; there is no integrated resource allocation process.
- ❑ Individual sectors have mechanisms to reallocate resources within sectors.
- ❑ There are informal mechanisms to reallocated resources across the organization.
- ❑ Comptroller's Branch/RMD specialists provide assistance to managers to request additional resources. For the most part, a business case approach is used.

Budgeting and forecasting

Key Findings & Issues

- ❑ The RPP constitutes Part III of the Main Estimates. Notional budgets are allocated at the sector level. Sectors then allocate as required.
- ❑ Budget reports are typically produced from the corporate financial system, IFMS, every few weeks and reviewed at regular management meetings. RMD analysts are available to provide assistance to managers. IFMS does not have a forecasting capability for O&M and salary. Managers use individual spreadsheets to do salary forecasting.
- ❑ Managers are required to submit monthly budget forecasts to Comptroller's Branch. Comptroller rolls up quarterly reports for departmental distribution. There is a perception that forecasts do not always reflect reality because they typically equal budget, and that these reports are not seen to be useful.
- ❑ Some sectors have taken actions to improve forecasting techniques (e.g. Operations); discussing budgets regularly at management tables and making resource reallocations as necessary.
- ❑ There are plans underway to better integrate the budgeting process with the business planning process. The budgeting process is not directly related to the strategic or business planning processes, priorities or objectives.
- ❑ The limitation on budget carry forward (5%, 1% for some sectors) may cause managers to spend unnecessarily at the end of the year to avoid loss of notional budgets.

Opportunities

- ❑ Provide incentives for managers to more accurately report budget variances on a regular basis.
- ❑ Infuse a framework or challenge function into the forecasting process to review realism of assumptions.
- ❑ Provide for better linkages between the budgeting and planning processes.

TOPIC	1	2	3	4	5
Budgeting and forecasting	Budgets are primarily concerned with allocating expenditure or cash targets. There is no clear process for either budgeting or forecasting. There is a lack of consultation and involvement of operational staff in budgeting and forecasting. No commentary on budget or forecasts prepared and assumptions not documented.	There is a clear formal process for budgeting. Budgets are driven by the Finance function based on a broad understanding of longer term plans. Operational staff provide base assumptions to Finance who have the responsibility for preparing the budget and forecasts. Operational staff are involved in preparing opening budgets. Reforecasts are only used to update projected financial results, are infrequently prepared and in little detail. Reasonableness of forecast is not reviewed for realism of assumptions. Actual results rarely correspond to forecasts. There is limited commentary prepared for the financial assumptions.	Budgets are prepared by operational staff with advice and input from finance staff, and are clearly linked to strategic/ business plans. SFO and staff are proactive in developing the framework and ensuring it is easily understood by operating management. The budget clearly identifies objectives and assumptions. Budgets reflect strategic priorities and operating unit objectives. Elements are budgeted on basis of assumed consumption and variances done accordingly. Forecasts are reviewed for realism of assumptions, and drive actions to improve results. Re-forecasts made quarterly but in little detail with little target reassignment. Managers conduct variance analysis and justify variances.	Budget is closely linked to costing approach, and links resources to activity and program/product costs. The processes for budgeting and forecasting are streamlined. Data is input directly into a financial planning mode (e.g., what-if analysis). Managers are held accountable for budget variances, and are rewarded/penalized accordingly. Business plan objectives and assumptions are periodically challenged, and changes made to reflect changes in external environment.	Budgeting approach is closely focused on outcomes and results. Budgets are closely linked with resource allocation priorities and performance results achieved.

Rationale

- ❑ Comptroller's branch prepares and allocates notional budget.
- ❑ Sectors submit monthly forecasts to Comptroller's Branch. The departmental roll-up is done on a quarterly basis.
- ❑ Forecasts typically project zero variance until year end. As a result, managers rarely have to justify variances.
- ❑ There is limited commentary prepared for the financial assumptions.

Corporate performance information

Key Findings & Issues

- ❑ The Department is in the early stages of corporate performance measurement. There is a framework developed that includes the 5 strategic objectives and the key result commitments for these objectives. This has been developed over the last few years at the annual ADM planning retreat.
- ❑ The Department produces an annual Departmental Performance Report (DPR) coordinated by the Comptroller's Branch. Each sector contributes to this report based on the objectives identified in the RPP. Sectors tend to report on activities and outputs but not yet extensively on outcomes and results. Reporting has been easier for operational areas than policy areas.
- ❑ The Comptroller's Branch is developing a performance measurement strategy based on outcomes, and linking programs to results, that is expected to be completed by the fall 2001. The Department is in the process of identifying the most appropriate performance indicators.
- ❑ Managers recognize that performance measurement is important and adds value. However, it has been challenging to change the culture from very output based to outcome/results based. There is some skepticism that developing effective outcome-based measures is possible or even realistic in all cases.

Opportunities

- ❑ Although there is a dedicated resource in Comptroller's area, performance measurement needs a higher management profile to effectively move this forward and fully integrate into departmental planning and reporting.
- ❑ The Department could work to align its operating measures and systems towards assessing results achieved and the cost of achieving these results, to provide managers with the information they need to support decision making relative to the achievement of the organization's objectives.

TOPIC	1	2	3	4	5
Corporate performance information	No corporate performance measures.	Each Branch measures performance at corporate level. Organization-wide priority areas to be measured have been identified.	High level strategic measures are in place, and are linked to strategic vision and priorities. Results to be measured under corporate measures have been identified, and are linked to measures throughout organization. Expected results and corresponding performance indicators have been communicated, understood and agreed upon. Measures cover both financial and non-financial, and provide historical and future oriented view in line with business cycles.	Performance results exist for the organization as a whole. Results are interpreted using a balanced scorecard philosophy. Results are monitored against targets and organization's strategic objectives. Information is valued by senior management and the Minister, and is often used for decision-making and external reporting. Corporate measures are refined on an ongoing basis.	Results of corporate measures are monitored over time. Strategic and business plans are modified accordingly. Results of corporate measures are used to make trade offs in organization-wide priorities. Information is readily accessible through executive information systems. Information needs and systems are periodically reassessed based on changing business needs and identified reporting gaps.

Rationale

- ❑ *Most branches can report on output, but there is limited reporting on corporate level results.*
- ❑ *Organization-wide priority areas to be measured have been identified.*
- ❑ *Key result commitments have been identified but corresponding performance indicators are still under development.*
- ❑ *Strategic performance measures have yet to be developed.*

Operating information

Key Findings & Issues

- ❑ Operating information exists to varying degrees across the Department.
- ❑ Business unit level information, primarily from the product line branches, is usually produced and made available monthly. Some business units in the Operations Sector publish operating measures (e.g. revenues, expenditures, turnaround times, inventory levels, training requests, uncertified sick leave) in quarterly reports.
- ❑ SOAs are required to produce an annual report on performance.
- ❑ Few of the current operating measures support decision making relevant to the achievement of the organization's objectives.
- ❑ There is no robust, comprehensive process for reviewing overall performance, progress and direction as an integrated organization at the sector or branch/business unit level.
- ❑ It is still a challenge to collect useful “performance information” for all program areas. The Contribution Management Information System (CMIS) and Program Information Reporting System (PIRS) are used to capture and report G&C program information. There is a perception that these systems do not capture or report adequate program management information.

Opportunities

- ❑ NQI and Baldrige assessments and requirements for follow on action (mostly in regions) will help to improve this area.
- ❑ There could be more emphasis placed on analysis of data to review performance towards achieving long-term objectives and to support planning.

TOPIC	1	2	3	4	5
Operating information	Information on operating measures is not collected or reported on a systematic basis.	Operating measures exist to varying degrees by organizational unit (e.g., sector). Results of operating measures are monitored on an ongoing basis.	High level information is usually available for key operational indicators but with limited “drill-down” capability. Comprehensive operating measures are in place in all sectors. Information is monitored on an ongoing basis, and actions are initiated by program managers to improve results. Staff receive training in use of performance measurement systems.	Information on operating results is easily accessible in organization-wide performance information systems. Service delivery teams use results information on an ongoing basis to initiate process improvements. Action plans are developed to address problem areas. Strong linkage between operating results and business plans. Information is an integral element of resource allocation decisions. Operating information is a corporate asset and is fully transparent across the organization.	Operating results are monitored over time. Different measures are in place for different client groups. Measures are added and deleted as priorities change. Measures are cascaded throughout the organization and are linked to strategic objectives and measures. The majority of staff can easily obtain the management information they require through online access to drill down facilities or simple user friendly report writers.

Rationale

- ❑ For most operating areas, operating measures exist.
- ❑ Information is usually monitored on an ongoing basis, but there are limited formal performance measurement systems.
- ❑ There is a performance information system, CMIS/PIRS, but its usefulness in performance measurement may be limited.

Measuring client satisfaction

Key Findings & Issues

- ❑ There are varying degrees of sophistication and completeness in methods for measuring client satisfaction. For example, Spectrum has a sophisticated Client Satisfaction Index tool in place nationally. CIO makes use of an external company to assess user's satisfaction with level of service. For other programs and areas, client satisfaction is often gauged anecdotally.
- ❑ Most departmental websites provide an opportunity for clients to give feedback.
- ❑ Some branches and business units record complaints and some track their resolution.
- ❑ Some branches and business units have conducted client surveys.
- ❑ The Department has a wide and broad range of clients, which can make it challenging to consistently and fully measure client satisfaction.
- ❑ Externally-based branches maintain close communication and interaction with clients.
- ❑ Industry Canada is one of the lead departments for the Treasury Board Secretariat's Service Improvement Initiative. The Initiative's objective is to achieve significant, measurable and sustained improvement in Canadians' satisfaction with the quality of Government of Canada services.

Opportunities

- ❑ The Department needs to consider how to most effectively collect information on client satisfaction and how to track this information over time.
- ❑ Programs/regions/units could consider more linkages with other departments where commonalities exist and efficiencies could be gained from combined efforts.
- ❑ Survey tools and approaches need to be improved, and the information needs to be consolidated and monitored at a Department wide level.
- ❑ The Department's designation as a lead Department in the TBS Service Improvement Initiative presents an opportunity for improve measurement of client satisfaction.

TOPIC	1	2	3	4	5
Measuring client satisfaction	Client satisfaction information is collected on an informal and ad hoc basis.	Approaches to collecting client satisfaction vary across organization, and tend to vary from year to year depending on management priorities. Limited monitoring and analysis of results.	Formal systems exist across organization to survey clients on level of satisfaction. Results are tracked over time, and are considered in strategic and business planning. Limited analysis of results on an organization-wide basis. Complaint information is consolidated and reported, and a complaint resolution process exists.	Client satisfaction information is collected through a wide range of techniques. Information is collected on a consistent basis across program areas. Results are consolidated on an organization-wide basis, and overall trends analyzed. Results are a key element of strategic and business planning, and are used to assess service standards and service improvements.	Client satisfaction measures are published externally, and are well known to clients. Client satisfaction is a key driver of strategic and business planning, and is considered in performance evaluation and incentives. Techniques used to collect client satisfaction information are constantly being improved.

Rationale

- ❑ Most client satisfaction is measured by informal means.
- ❑ Little monitoring and tracking of results over time.
- ❑ There are few formal complaint resolution mechanisms, but complaints are addressed and resolved.
- ❑ Client satisfaction is not yet widely considered in strategic and business planning.

Evaluative information

Key Findings & Issues

- ❑ All formal Grants & Contributions (G&C) programs are required by Treasury Board to have an evaluation framework and study to evaluate program effectiveness. Programs are typically evaluated after 3-5 years. Evaluations are usually conducted by external contractors, managed by the Audit & Evaluation Branch.
- ❑ There is a general recognition that the requirement for an evaluation framework (which identifies information to be gathered) at the beginning of the program makes it much easier to collect performance information.
- ❑ For the most part, evaluations have served a useful purpose to focus management attention and recommendations are usually implemented. However, evaluation studies done at the end of programs have limited usefulness as a management tool.

Opportunities

- ❑ Review appropriateness of conducting more evaluations during program life cycle rather than once program is completed.
- ❑ Develop a more comprehensive data capture and reporting information system that will incorporate performance information and evaluation criteria.
- ❑ AEB disseminates all its evaluation work through the internal AEB intranet site and on the corporate Industry Canada internet site. These results, including a central repository of lessons learned, are increasingly being shared and used for management decision-making when developing new programs.

TOPIC	1	2	3	4	5
Evaluative information	No formal approach to program evaluation. Evaluations are carried out on an ad hoc basis. Information on program outcomes is limited. Methodologies for collecting the information need to be put in place.	Evaluation frameworks are in place for some program areas. Evaluations are carried out as issues arise. Information on some program outcomes is available and not available in other program areas.	Evaluation frameworks, and data gathering procedures, are in place for all major program areas. Program delivery outcomes are clearly defined. Performance measures are in place to measure these outcomes, and performance information is collected to measure these outcomes. Evaluative information is included in external reporting documents.	Methodologies for measuring outcomes are periodically re-assessed. Evaluation results are commonly used by managers for decision-making and input into strategic and business plans. Evaluation is seen as an integral part of program/regional management. Evaluation prioritization is closely linked to business planning and organization-wide risk assessment.	The organization is seen as a leader in measuring program outcomes. Methodologies are "state of the art". Linkages between program outcomes and resource allocation are considered in strategic and business planning. Evaluation results play a major role in redirecting focus of program design, and in determining the type of information required by the organization to measure its success.

Rationale

- ❑ *Evaluation frameworks are in place for all major program areas.*
- ❑ *Performance measures are in place for most programs, but may not all be outcome based.*
- ❑ *Some evaluative information is included in external reporting documents.*

Service standards

Key Findings & Issues

- Most of the service delivery areas—and the SOAs in particular—have established service standards (e.g. TPC, OCS, Measurement Canada, CIPO). These are typically published on websites and in brochures or prominently displayed in regional offices.
- Clients and stakeholders have been involved in the development of standards in some (e.g. Legal services, TPC, Measurement Canada), but not all, cases.
- Where service standards exist, many have been in place for a number of years. There is a general consensus that many standards may need to be reviewed and possibly updated.
- Service standards for internal clients are not always there.
- There has been limited monitoring against standards or benchmarking of appropriateness of standards (e.g. with other federal departments, with clients). Standards could be more widely used as a management tool.

Opportunity

- Standards could be rolled out on a more consistent basis by program and service area (where applicable), periodically reviewed for appropriateness, achievements monitored against the standards, and results reported on a trend basis.
- Service standard development could be more closely linked to performance measurement.
- Internal functional areas could review the need to develop service level agreements with regions and/or program areas, particularly where relationships are immature and expectations are not well understood.
- Standards for program and service delivery areas could be reviewed with clients to evaluate appropriateness, timeliness, and consistency across the country.

TOPIC	1	2	3	4	5
Service standards	No formal service standards exist. Quality of service is monitored on an informal basis.	Service level arrangements and standards exist on an inconsistent basis across the organization. Systems to collect and maintain service level information are still under development. Clients have been involved to varying degrees in development of standards.	Formal service level arrangements and standards have been established for each business line, and results are tracked and analyzed over time. Clients participate in the development of the standards. Results are used to identify service improvements.	Service standards are periodically reviewed with clients/stakeholders and improved to reflect changing priorities. Service standards are assessed based on cost of service delivery. Service standards reflect different priorities of client groups. Results are a continuing source of pressure for new service and quality improvement initiatives.	Service standards of the organization are published externally, and are well known to clients. Achievement of service standards is a key consideration of management in strategic and business planning.

Rationale

- Service standards exist for many program and service areas, but not for all business lines.*
- Clients have been involved in the development of standards to varying degrees.*
- There is limited tracking of standards and analyzing over time.*

Financial information

Key Findings & Issues

- ❑ The Integrated Financial and Materiel System (IFMS) provides departmental financial information. The system is on-line and can produce results in real-time, but performance is often slow due to the volume of the database. Users can alternatively generate faster reports based on previous day's data. The system does not produce reports automatically, but users can generate a wide range of financial reports. Managers are generally satisfied with the integrity and timeliness of data received.
- ❑ The Contribution Management Information System (CMIS) captures and maintains financial and program information for G&C.
- ❑ It is mostly the admin staff who are trained on IFMS and who generate reports. Managers generally do not view IFMS to be an effective or user-friendly management reporting tool.
- ❑ There is no coordinated data warehouse repository that brings together financial and non-financial information, although a Management Reporting System is under development.
- ❑ Financial data and budget data are compiled and reviewed regularly at the Branch/Business unit level and Sector level. Sectors provide expenditure forecasts to the Comptroller's Branch monthly.
- ❑ There is a concern that there is some inconsistency in the coding of expenditures.

Opportunities

- ❑ The management reporting system under development could provide a management reporting and forecasting system that combines financial and non-financial information from different sources (IFMS, CMIS, PeopleSoft) for reporting and forecasting purposes.
- ❑ The systems group is pursuing an archiving solution that will enhance data performance of the MRS system, and will facilitate better real time reporting.
- ❑ Provide more training in the processing of transactions to maintain coding consistency across the Department.
- ❑ Improve description of system codes to allow user to better select the most appropriate code and dispense with any ambiguity.

TOPIC	1	2	3	4	5
Financial information	Voluminous hard copy reporting dictated by financial reporting timetable with monthly/quarterly/annual reporting taking up to six weeks. Commentary on results prepared solely by Finance. There are persistent problems with data accuracy. Standard reporting from financial accounting system but its inadequacies lead other managers to produce their own records and reports which are not checked for consistency with other sources of information.	Mostly hard copy reporting to financial timetables with some on-line access to supporting data. Reporting based on information from various sources but coordination is haphazard and data integrity not assured. Detail to support high level information is not readily accessible and is often not available at all. Commentary on results prepared by Finance with limited input from operational staff. Financial reporting cycles are not always in sync with operating information reporting cycles.	Appropriate reporting frequency. Monthly information available within one to five days. All reports and data available in appropriate media. Data availability and accuracy are seldom an issue. Financial information is available from a single source, but requires manual intervention for interfacing with other operating information.	Fully integrated on line, real time systems with flexible reporting. Extensive integration of financial information with operating information (e.g., outputs, cycle time, workload) to meet business requirements. Financial information is considered to be a corporate asset, and is fully transparent across the organization. Finance work closely with operational managers to understand results and jointly prepare commentary.	Information is integrated from various sources (e.g., data warehouse) with data integrity assured and with senior management clearly responsible for integrity of output. Reporting systems are linked to allow drill-down to appropriate level of detail.

Rationale

- ❑ Financial data is available from a single source and in real-time.
- ❑ IFMS is not integrated with other transaction tracking systems (CMIS, PeopleSoft).

Cost management information

Key Findings & Issues

- ❑ Cost information is not yet consistently available at the activity level across the Department but is available at the resource level as well as for overall programs.
- ❑ There are few comprehensive activity based costing systems in place, although there are pockets across the Department that have implemented time keeping systems:
 - ✓ There is a SITT sector system (STMIS) that reports time spent on activities, which applies to 3 branches of the sector and regions. The system is currently maintained on a voluntarily basis.
 - ✓ Measurement Canada has the STARS system that tracks time spent on activities, but results are not linked to costs.
 - ✓ Legal Services has the CARPE DIEM system that tracks activities for billing to clients on a cost recovery basis.
- ❑ Most cost recovery organizations do not have tracking systems to capture activity or product level costs in order to accurately recover full costs. There are some methodologies to estimate costs at the output level. Some Sectors are investigating opportunities to implement activity based costing systems.


Opportunities

- ❑ It is generally viewed that activity based costing is an important tool for managing program delivery.
- ❑ Areas need to fully understand their specific program objectives and the benefits activity costing could achieve for them in order to tailor a system that is appropriate.
- ❑ The Department could review existing tracking systems to assess the viability of applying and tailoring these systems to other parts of the Department.
- ❑ Managers will now have more complete cost information, at the resource level, with the introduction of FIS.

TOPIC	1	2	3	4	5
Cost management information	Cost information is maintained based on traditional object-based ledger (e.g., salaries, travel, O&M, etc.) for each organizational unit.	Cost information is available at the activity level across the organization. Activity costs are rolled up to provide costs at the program level. Systems are in place to maintain this activity cost information. Additional analysis is done to obtain useful cost information for decision-making.	Costing systems are in place that trace costs from resources (salaries, O&M) to activities, and then from activities to specific products, services or programs. Employees update time spent on activities on a periodic basis. Product and service cost information is used for planning purposes.	Costing systems are supported by data warehouses that consolidate cost information from many sources. Employees update time spent through an automated interface. Cost information is readily accessible through server. Costing information is used to guide management decisions. Costing systems and budgeting approach are closely linked.	Activity, and product and service, cost information is an integral part of management decision-making. Cost information is readily accessible to all managers in a format that can be customized for process improvement, outsourcing decisions, cost recovery, business planning and performance measurement.

Rationale

- ❑ Cost information is not available at the activity level across the organization.
- ❑ There are a few tracking systems being used in pockets of the Department.



Mature Risk Management

Key Findings & Issues

- The approach to risk management varies by sector or branch. Some areas are more open to, and encourage, risk taking than others. In some business units, management meetings are used as forums to discuss risks. There is a perception that program delivery areas may be more open to taking calculated risks than functional areas.
- For the most part, SOAs have identified major risks to their programs and have plans in place to manage these risks.
- There is consideration for risk and its implications at the program level. For example, there is a requirement under G&C programs to perform a risk assessment at the project level. Projects have to go through a PSB approval process.
- There is no formal risk management framework or policy, and no consistent agreement of what “risk management” means.
- There is a perception that the public service environment does not lend itself to risk taking. This culture may limit the ability of the Department to maximize its service delivery potential.
- The Department has become more aware of the need for risk management as a results of the HRDC Grants & Contributions issue. Several new control mechanisms have been implemented. However, some systems of internal controls are very process driven and limit managers’ ability to take managed risks (e.g. contracting, staffing).
- A DM reserve fund exists for contingencies.

Opportunity

- Develop a risk management framework to help managers in identifying and assessing major risks.
- Managers would benefit from training and education in risk management concepts, techniques and tools.
- There are opportunities to build on solid, operational risk management approaches and techniques.
- Communicate a corporate direction on risk management and organizational risk tolerance.

TOPIC	1	2	3	4	5
Risk management	No risk management measures are in place. Concept of risk management is not well understood.	Risk management policies and guidelines are in place for specific operational areas. No policy or guidelines exist at the Department-wide level. Organization-wide issues are dealt with on a “one-off” basis as they arise.	Organization-wide risk management framework and policy are in place. Major risks are identified and plans developed to contain risks. Senior managers are familiar with risk management concepts and techniques. Risk assessment is done extensively at operational level and in the planning and carrying out of audits and reviews. Contingency/ reserve funds are in place to deal with unforeseen events.	Major risks are highlighted in strategic and business plans. Systems are in place to monitor risks, and to determine acceptable risk levels. Mechanisms are in place for forecasting and managing contingency funds. All levels of the organization participate in implementing controls and risk assessment. Managers are trained in risk assessment techniques and tools.	Organization-wide risks are monitored on an on-going basis, and action plans are in place to better manage risks. Risk management is highly integrated into program/ regional management and planning. Significant risks and their implications are communicated to clients and stakeholders on an on-going basis. Effectiveness of controls are evaluated periodically.

Rationale

- There is no organization-wide risk management framework.
- There are some risk management guidelines at the program level and risks for new programs are usually assessed.
- There is a contingency fund to deal with unforeseen events.
- Managers acknowledge the need for more tools and training in risk management.

Authority levels

Key Findings & Issues

- ❑ The delegation of authorities is very clear for financial matters. There is a Delegation of Financial Signing Authority document that details signing authorities. Signing authorities have been delegated down to the lowest level possible (respecting Treasury Board directives for certain rank levels). There are also separate delegations for grants & contributions, HR, and contracting & procurement. The delegation of authorities may not be as clear for HR issues.
- ❑ For the most part, managers are happy with the level of financial authorities they have been delegated. However, certain central agency restrictions by rank and level are not commensurate with the resource levels given to managers. For example, \$25K contracting limits, \$1.5K hospitality limits.
- ❑ Managers want more flexibility in staffing procedures. According to one manager, his dream HR support would be able to say to a recruit “What would it take to have you start on Monday?”.
- ❑ There needs to be a balance between the authorities delegated to the front-line and internal controls for effective decision-making.
- ❑ The heads of SOAs are considered ADM equivalents in terms of authorities. The SOAs have greater degree of independence than the conventional sectors, with certain special operational authorities.

Opportunities

- ❑ Treasury Board authority levels need to be reviewed and updated periodically to reflect the current operating environment.
- ❑ The Department could work with Treasury Board and other government departments to adopt appropriate best practices in staffing that would allow for greater flexibility and ease in recruiting, hiring and promoting. The new emphasis on Public Service renewal will help in this area.

TOPIC	1	2	3	4	5
Authority levels	No authority structure in place.	Authority structure exists but is seen primarily as a control instrument. Authorities are applied inconsistently across the organization. Authorities are not seen as a strategic tool.	Comprehensive authority structure exists for most functions of the organization, and is updated periodically. Authorities are clear and understood by all staff. Authorities are commensurate with responsibilities.	Strong fit exists between the authority structure and the corporate values and culture of the organization. Authorities support responsive service delivery to clients, and are adjusted periodically on a pro-active basis by management.	Authority structure is closely related to risk management policy and approach of the organization. Authorities are used as a strategic enabler in the management of the organization.

Rationale

- ❑ *Comprehensive authority structure exists and is generally clear and understood.*
- ❑ *For the most part, authorities delegated within the Department are appropriate.*
- ❑ *There is some concern that central agency delegated authorities are not commensurate with responsibilities.*



Rigorous Stewardship

Business process improvement

Key Findings & Issues

- ❑ The main service delivery processes for functional areas are typically documented (G&C, corporate financial systems).
- ❑ There is no corporate continuous improvement framework or plan to periodically review business processes, but many areas have incorporated business process improvement into their operations. For example, the OSB has mapped and re-engineered its key processes and some best practices analysis has been carried out against other countries. The Operations Sector has recently undergone a detailed NQI/Baldrige assessment that emphasizes the need for documented business processes and there are plans underway to improve in this area.
- ❑ Business processes are generally reviewed on an ad hoc basis and usually in response to an identified issue, such as resource pressures. For example, CIPO reviewed their revenue processing approach due to increased turnaround time. This included a review of best practice benchmarks across the Department.
- ❑ All financial processes (e.g. contracting, invoicing) were reviewed and some were modified when the new corporate financial system was introduced.
- ❑ The Department encourages alternate service delivery opportunities. For example, there are several SOAs, partnering arrangements with other departments and private industry, and opportunities for industry pro-active self-compliance (e.g. Competition Bureau).
- ❑ Measurement Canada is implementing ISO 9002 certification for some of its services.

Opportunities

- ❑ Sectors could adopt a more comprehensive approach to documenting and assessing business improvement processes.
- ❑ The exchange of best practices within sectors and between sectors could be improved.

TOPIC	1	2	3	4	5
Business process improvement	Major differences exist in the way services are delivered among regions/programs. Processes are not well defined. There are no systems or processes which support the analysis and assessment of service delivery options.	Processes are defined to varying degrees depending on service area. Process improvement projects are initiated on an ad hoc basis. No or limited work done regarding "most efficient organization". Little change in processes in last three years.	Main service delivery processes are well documented and understood across the organization within each service area. Some best practice assessment has been carried out and processes updated. Major process improvements and/or most-efficient organization analyses are underway to improve program delivery. Key processes are monitored to ensure consistency in program delivery.	There are systems and processes to identify and assess service delivery options. Processes are improved on an ongoing basis. A variety of analytical techniques are used to support process improvement including best practice reviews and benchmarking. Processes are assessed on a cross functional or cross organizational basis, with client/stakeholder involvement. Parts of the organization are ISO 9000 accredited.	All services of the Department are recognized across government for innovation and success in their service delivery processes. The organization is commonly benchmarked against, and is often called upon to provide advice and participate in interdepartmental fora to explain its business processes. Major parts of the organization are ISO 9000 accredited.

Rationale

- ❑ Most main service delivery processes are documented and understood.
- ❑ Some improvement processes have been carried and processes have been improved, but typically on a reactive basis.
- ❑ There is limited monitoring of processes to ensure consistency.
- ❑ Limited benchmarking or best practice assessment.

Key Findings & Issues

- ❑ For the most part, specialists (business and economic analysts) are used for analytical analysis and generally have the tools and technology they require.
- ❑ There has been limited use of cost benefit analyses, benchmarking and best practices assessments. Managers generally recognize that these are useful tools for decision making, but have been stalled in pursuing this by other competing priorities.
- ❑ Some managers are increasingly using the Internet as a tool.
- ❑ There is a widespread concern that staffing procedures are too bureaucratic to meet the dynamic needs of the Department's business. For example, departmental priorities can change quickly, but the hiring process can take up to six months.
- ❑ IC has a very comprehensive library, with extensive trade and economic publications. The Department is looking at some innovative ideas – for example, developing a knowledge portal to support the work of officers.
- ❑ For some areas that deal directly with private sector and other government departments, it is difficult to operate within IC supported tools – e.g. WordPerfect, Lotus, that may not be consistent with the private sector.
- ❑ Managers do not have a management tool that provides them easy access to the status of their resources.

Opportunities

- ❑ Continue to review options to provide a wide range of departmentally supported desktop application tools (e.g. Word, PowerPoint).
- ❑ Management Reporting System (MRS), a web-based financial reporting tool, is being developed. Opportunity to ensure this system links financial and non-financial information and meets managers reporting and planning requirements.
- ❑ An opportunity exists to develop a comprehensive integrated "tool kit". Examples of specific areas where tools are most needed include performance measurement and risk management.

TOPIC

1

2

3

4

5

Tools & techniques

Limited tools and techniques available at a corporate level to assist managers in conducting business case analysis. Managers tend to use own individual approach.

Techniques such as life cycle costing, cost benefit analysis and benchmarking are primarily financially focused. Departmental capacity in analytical techniques has been updated within comptroller's organization.

Managers have access to various analytical models and techniques, and support decision making tools, that integrate financial and non-financial information. Managers at all levels are exposed to tools and techniques. Tools are used in close partnership with functional specialists.

Well developed and wide range of decision support tools and models. Analysis is done using integrated information database. There are well developed decision support tools and techniques fully understood and used by all staff. Tools are an integral part of decision-making by managers.

On-line access to management information through sophisticated decision support tools and models. Tools and models are assessed on a periodic basis and updated based on most recent trends and technology.

Rationale

- ❑ Capacity and use of sophisticated tools has been limited to functional areas.
- ❑ Managers have not yet been exposed to a wide variety of decision support tools.

Key Findings & Issues

- ❑ Financial information, including expenditures, budgets, commitments, and free balances, is maintained in the IFMS system, an SAP based system used by several departments. The system is new and perceived to be cumbersome to use as well as to access. Managers often rely on administrative officers to generate reports. The investment and learning requirement to use the system is high.
- ❑ IFMS is not widely used as a planning tool for managers, particularly because it does not have the capability for salary forecasting. As a result, managers have developed their own “black books” for planning and reporting. Reporting needs of managers are not being fully met.
- ❑ The process for obtaining training on IFMS (reporting, accounts payable, contracting, etc) has not been clear nor sufficiently communicated to users. The description on the coding in IFMS is not always clear and could be confusing to users. This is evidenced by the data extracted from the system for the “spending smarter” initiative recently conducted by the CIO.
- ❑ There is a Contribution Management Information System (CMIS) and a Program Information Reporting System (PIRS) which are used to capture and report program management information. CMIS maintains operating information for G&C, but is not adequate for risk management or monitoring program performance. Some program areas have had to enhance their program-specific CMIS component to compensate.
- ❑ HR information is maintained in the PeopleSoft system. There is a concern that data in this system is not kept up-to-date, and therefore may be unreliable. This system does not interface with IFMS.

Opportunities

- ❑ Streamline training process for IFMS. This could include having one point of contact (reporting and accounts payable training is maintained by two different areas), one consistent process for accessing training procedures, and involving sector specialists in training.
- ❑ Management Reporting System (MRS), a web-based financial reporting tool, is being developed. There is an opportunity to ensure this system links financial and non-financial information and meets managers reporting, planning and forecasting requirements.
- ❑ CIO tabled a report to ICMC recently, with a recommendation that the IFMS coding be reviewed by the Comptroller’s Branch.

TOPIC	1	2	3	4	5
Transaction tracking systems	Systems used for tracking financial transactions and/or operating results either non-existent or unreliable. Managers maintain their own set of records. There is no coordinated approach to data management. Systems rely extensively on manual data input.	Formal systems in place to track the financial and/or operating transactions. Managers maintain separate records for management purposes in addition to formal systems. Systems links and data flows for systems are not well understood. Responsibility for meeting overall organization financial information requirements is considered to be that of Finance.	Formal systems in place to track financial transactions and operating results are considered timely, accurate and reliable. Systems are “stove piped” (i.e., multiple expenditure or revenue systems, operating systems, finance, human resources, payroll, fixed assets etc.) resulting in multiple databases, and data entry. Systems links and data flows are well understood. Managers have strong sense of ownership of financial and operating information. External information and reporting requirements (e.g., Parliament, central agencies) are consistently met.	All transactions in financial, materiel, human resource and other operating systems are linked and interfaced/integrated. Rekeying and other manual intervention is rarely needed for data gathering. Management works closely together to coordinate approach to data management. Implementing electronic commerce technology.	Procedures are in place to assess automation options when new data gathering needs are identified. Low cost transaction processing providing accurate and timely information. Maximum use of electronic commerce (e.g., EDI, EAA).

Rationale

- ❑ There are formal systems in place to track financial and operating results.
- ❑ Systems are still stovepiped, and there is some concern about the timeliness and accuracy of the HR system.
- ❑ IFMS and CMIS do not currently meet managers’ full needs.
- ❑ Systems do not yet meet full requirements for reporting.

Knowledge enabling technology

Key Findings & Issues

- The Department is a leader in Internet infrastructure development (e.g. Strategis is a world class business Web site).
- Some sectors has their own local Intranet site and sites are linked across the Department and to other departments. There is much policy information available on the Intranet: HR policies, most directives and guidelines.
- The Department has formal IT standards and policy that help to infiltrate consistency and best practices across the Department. The policy defines departmental standards and allows for some degree of flexibility for each Sector to develop unique applications. There is an IT standards committee with representation from each of the major areas and co-chaired by CIO and Spectrum. This committee is responsible for developing the standards and reviewing major IT development.
- Development of specific applications or IT initiatives is decentralized. Sectors can apply for funding from the IM fund, but there are no avenues for high dollar value initiatives.
- There is no strategic IT plan for coordinated systems development. Most sectors include an IT plan in their operational plan and this is done independently.
- There is a detailed, comprehensive system disaster recovery plan, that was developed in response to Y2K issue.
- Comptroller's Branch is developing a knowledge warehouse for financial and corporate systems policies, procedures and training documentation.

Opportunities

- Opportunities to share IT plans across the Department to encourage knowledge transfer and lessons learned. This could be coordinated through the CIO office.
- Investigate broadening the scope of the knowledge management tool to include policies from other functional areas (HR, CIO/library, Communications).
- The Department would benefit from applying a more strategic approach to IT development.

TOPIC	1	2	3	4	5
Knowledge enabling technology	Performance information is stored with little structure or rigor; transmitted between programs for basic operational systems only. Redundant data is held in both PCs and Mainframes. Most systems are paper based. Technology is controlled by the IT department. Limited use of LANs and e-mail.	Program performance information systems exist in each Sector; no enterprise view of systems and data. Interfaces between program performance information systems are minimal or non existent.	Key applications migrated to client server environment. Limited interface between Sector performance information systems. Main sectors have installed sector wide solutions and are discussing or planning integration of systems. Performance data and process models exist for sectors and possibly for the organization. Back-up and disaster recovery plans exist.	A data warehouse supports all departments analytical performance information needs, and interfaces with organization's transaction systems (HR, finance). High connectivity between sector systems. Paper is still used extensively though performance information in text-based material is digitized. Executive information systems capture summary corporate information.	Active well planned technological experimentation (data mining, expert systems, content creation/push tools). Data warehouse evolving into a knowledge repository with document management/ search retrieval technology implemented. Strategic approach is taken to IT investment, and performance of technology is monitored closely.

Rationale

- Sectors maintain performance information systems.
- Little integration of systems to date.
- Beginning to develop data warehouse, but only for corporate systems.
- A comprehensive disaster recover plan exists.

Consistency of information

Key Findings & Issues

- ❑ There is one central financial accounting system, IFMS, that is used for budgeting, expenditure and other financial information.
- ❑ CMIS provides core operating information for G&C programs. Additional program-specific information is maintained on CMIS by program area. CMIS and IFMS are interfaced for financial information only. Reconciliations between the two systems are automated and performed daily, however there is some concern that the two systems do not always reconcile on revenues.
- ❑ PeopleSoft is used as the Human Resources system and tracks employee specific information. This system is not integrated with IFMS. Duplicate capture of certain data elements is required for both systems.
- ❑ There is no central forecasting system. This is mainly done by managers individually using their own “black boxes”.
- ❑ Some G&C information (i.e. performance measurement and risk assessment information) and other non-G&C program information is maintained in ad-hoc systems.
- ❑ Standard IFMS reports are available from the system, but user-developed report writing facilities do not exist.

Opportunities

- ❑ Better integration of financial, HR and operating information would allow for improved consistency of information for management decision-making.
- ❑ Management Reporting System under development will provide managers with the ability to create their own specific reports. This system will facilitate the integration of information from other systems using a data warehouse concept.

TOPIC	1	2	3	4	5
Consistency of information	Budgeting and forecasting, accounting, and operating information systems are not compatible. Systems run independently at different sites with no controlled linkage.	Information originating at various sites is not automatically linked. There is data transmission through physical process only. Reconciliations are done with considerable manual intervention.	Budgeting and forecasting, accounting, and operating information systems are compatible. All sites are linked electronically. Reconciliations are automated and generally problem free. Report writing facilities are available but not always easy to use.	Systems for accounting, budgeting, operational performance, and the information from these systems, are integrated. User friendly report writer facilities are available.	Executive information system is in place. Easy access to all information through desktop PC. Drill down and trend analysis is available.

Rationale

- ❑ All systems are not yet linked electronically. Some, but not all reconciliation is automated.
- ❑ Little report writing facilities exist for the end-user.

Internal controls

Key Findings & Issues

- Spending limits are observed and FAA is followed. Financial system has edits to enforce spending limits at the sector level and departmental level. Segregation of duties is generally observed to ensure compliance to FAA (section 32, 33 and 34). Approval levels are documented and maintained in the Delegation of Authorities Tracking System (DATS), a stand-alone system.
- Some feel that internal controls are too restrictive, that there is an over reliance on strict interpretation of policy. The system of internal controls is very process driven and limits managers' ability to take managed risks (e.g. contracting, staffing).
- Some controls have tightened as a result of the HRDC issue.
- Industry Canada has a G&C Management Control Framework that lays out systems and procedures for due diligence, sound administration and follow-up for the Department's Grants and Contributions programs. The Audit and Evaluation Committee undertook a comprehensive review of this framework in March 2000 that confirmed that IC has an appropriate control framework for G&C programs in accordance with Treasury Board policies.
- The Programs and Services Board (PSB), a senior-level management committee chaired by the ADM of Operations, reviews all G&C program proposals and all projects over \$500,000. The Department is planning to enlarge the scope of this committee to include contracts for professional and special services.
- There have been some reviews and audits of internal controls, e.g. contracting procedures.
- Most areas of the Department have implemented the appropriate measures to safeguard their specific assets and sensitive information.
- There does not appear to be any enforced physical access security system at C.D. Howe building. While employees at NCR have security passes, there are no requirements to display these at all times. This should improve with the building re-fit.

Opportunities

- Follow up with studies/audits performed on internal controls to monitor action plan implementation.
- The G & C Management Control Framework could be better communicated to managers as a source of program control.

TOPIC	1	2	3	4	5
Internal controls	Transaction controls are largely paper based. Centralized transaction approvals. Multiple approval levels in place that may not add value. Account verification is done on a 100% basis without regard to materiality or risk. Revenue controls are weak. Fixed asset records are incomplete and verification not done regularly. Delegation records not regularly maintained. Controls are restrictive and are perceived to be impeding decision making and operations. Policies and procedures are not up-to-date.	Systems in place to control overspending, manage accounts receivable and assets. Limited systems integration, and controls redundancies exist in operating systems. Limited use of statistical sampling based on risk. Approval levels documented and reviewed periodically.	Effective systems in place and integrated or interfaced where necessary. Taking materiality, sensitivity and risk into account, there is an adequate system of internal control over assets, liabilities, revenues and expenditures. All legislation, regulations and executive orders applicable to financial management are complied with, and spending limits are observed. Delegation of authorities are consistent with operating responsibilities. Clearly documented procedures are available, and understood and followed by all staff.	Control systems are in place and fully integrated. Controls are built into, not on to processes. Controls are working as intended, and are integrated functionally to avoid unnecessary duplication. Controls are regularly reviewed as to risk (potential benefit or amount of exposure to loss). Processes are in place to ensure that corrective action is taken. Alternative controls are developed, where appropriate, that maintain an acceptable level of productivity and give a reasonable assurance against loss. Use of shared service centers to consolidate similar control process activities (e.g., accounts receivables) for potential economies of scale.	Managers conduct self-assessments of controls required. Managers made aware of potential control weaknesses. Controls are used strategically to support strong ethics and values in the organization.

Rationale

- There is a comprehensive system of internal controls that is clearly documented and understood.
- All legislation, regulations and executive orders are generally adhered to.
- Some concern that controls may be too tight or inflexible for managers to take informed risks.

Key Findings & Issues

- ❑ Cost information is primarily expenditure based. Cost information is not consistently available at the activity level across the Department.
- ❑ The Department is FIS compliant as of April 1, 2001, and has implemented accrual accounting (in accordance with GAAP). Training and education has currently been limited to financial and administrative staff. Line managers have had briefings on FIS, but will need to become more familiar with accrual accounting practices.
- ❑ While expenditures are being captured on an accrual basis, budgeting will still be done on a cash basis. This will become a challenge for managers.
- ❑ Chart of accounts largely reflects the organization structure and is reviewed once a year.

Opportunities

- ❑ Accrual based accounting will force managers to be more involved in reporting on their operations and accountable for results.
- ❑ There is an opportunity to educate managers on the usefulness of having complete “business” information to support decision-making.
- ❑ Link full cost of operations (both financial and non-financial information) to results for effective reporting purposes and performance measurement.

TOPIC	1	2	3	4	5
Accounting practices	Basic financial records are maintained. The program structure does not reflect the organization and responsibility of the organization. Significant effort is required each year to produce basic government reporting requirements including the public accounts. Cost information, when used, is expenditure based. Records are maintained primarily to meet the needs of the finance organization. Little or no use of technology enablers (i.e., credit cards) for process consolidation.	Legislative procedural and control requirements are met and transactions are accounted for as required. The program structure reflects the organization and responsibilities for program delivery. Costing information is primarily expenditure and/or FTE based. Coding structures are basic and do not meet the needs of managers for financial information. No consideration has been given to implementing GAAP.	The cost assignment framework is largely aligned to the activities of the organization. Acceptable level of accuracy in costing records maintained. Most of manager's needs are met. Records are maintained on a consistent and useful basis for purposes of audit and reporting. Chart of accounts reflects the organizational structure, and is regularly reviewed. The Department has taken initial steps to implement GAAP. Line managers are familiar with fundamental accounting practices.	Low cost transaction processing providing accurate and timely payments fully integrated with purchasing. High level of accuracy in costing records. All government accounting and reporting policies, directives and procedures are complied with. Accounting is done in accordance with GAAP. Finance specialists and line managers are fully aware of GAAP requirements and implications.	Auditable financial statements are prepared in accordance with GAAP. Maximum use of electronic commerce (e.g., EDI, EAA, purchasing cards).

Rationale

- ❑ Costing information is still largely expenditure based.
- ❑ The Department is in the initial stages of GAAP/FIS, and line managers are not yet very familiar with accrual accounting practices.
- ❑ Chart of accounts reflects the organizational structure.
- ❑ Coding structures do not meet the needs of some managers.
- ❑ Records are generally maintained on a consistent and useful basis.

Key Findings & Issues

- ❑ There is a 3-year rolling annual Audit and Evaluation plan, approved by the DM. All ADMs have input into the plan. An Audit & Evaluation committee (DAEC) is chaired by the DM with senior departmental management representation. This committee reviews the results of audits and evaluations of management practices, programs and activities. This committee normally meets quarterly and on an as-needed basis.
- ❑ Findings of audits, evaluation and reviews are made available to the relevant senior managers. DAEC requests and receives confirmation from the responsible program manager and the respective ADM that the appropriate follow-up steps have been, or are being taken, to address audit or evaluation recommendations.
- ❑ For the most part, audits have served a useful purpose to focus management attention and recommendations are usually implemented. All internal audits are published on the Industry Canada Internet website and include management actions taken to address recommendations.
- ❑ The DG, Audit & Evaluation Branch, reports directly to the Deputy Minister and has unlimited access to most departmental documents. This individual is a member of the Departmental Management Board and other senior level committees and is responsible for ensuring the appropriate involvement of the audit and evaluation function in the departmental management process.
- ❑ Evaluation frameworks and studies are required for all new G&C programs. The Department has also performed various evaluations on non-G&C programs, for example, the Sustainable Development Strategy.
- ❑ Recent audits have been compliance audits as required by Treasury Board.
- ❑ The results of audits and evaluations have not yet been rigorously integrated into departmental planning.
- ❑ There is a perception among managers that there is no strict enforcement of the audit plan and that there is more focus on “studies” than operational audits or evaluations. The Department may not be sufficiently resourced to address all audit requirements.

Opportunities

- ❑ There is increasing awareness of the need for completeness of action plans to address audit recommendations. This awareness needs to be inculcated to all levels of managers and throughout the Department.
- ❑ The significant level of effort from all functional areas to complete and publish an audit plan, including a management action plan, needs to be better recognized and planned for accordingly.
- ❑ The new Treasury Board Policy on Internal Audit will help to address AEB’s resource limitations, as well as renew and strengthen the internal audit function.
- ❑ The audit plan could be more widely communicated and disseminated to managers.

TOPIC

1

2

3

4

5

Internal audit and review

No formal approach to internal audit. Audits and reviews are carried out on an ad hoc basis. There is limited understanding of and use of, modern review techniques and tools. No departmental audit committee exists to discuss findings and ensure follow-up where required.

A yearly audit plan is developed with input from branch managers. Main focus of audits is on compliance.

Audit and review plans are closely linked to strategic and business plans. Audit plan addresses Department-wide issues and risks as well as specific branch issues. Audits are comprehensive, and focus on all aspects of service delivery. Audit methodologies are in place and understood by managers. Reports are reviewed by audit/review committee, and a formal process exists for follow up action. A mutual respect exists between management and the internal auditor.

Audit provides assurance of financial and non-financial performance information used by management, and effectiveness of control mechanisms. Audit and review results are commonly used by managers as an integral part of program management for decision-making and input into strategic and business plans. High level of audit standards are maintained. Audit methodologies are constantly being refined and updated.

Audits and reviews have a results-based focus. Audit and review results play a major role in identifying improvements to program delivery, and in determining the type of performance reporting that should be used by the organization. Audit is seen as an attractive waypoint for top operational managers in their career progression. Innovation is pursued in audit approaches and methodologies (e.g., self-assessment teams). Organization is seen as a leader in internal audit among its peers.

Rationale

- ❑ An annual audit plan and a formal audit review committee are in place. There is a formal process for follow up action.
- ❑ A mutual respect exists between management and the internal auditors.
- ❑ Audits are still more compliance based than based on all aspects of service delivery.
- ❑ Results of audits and evaluations are not yet closely linked to planning.

External audit and review

Key Findings & Issues

- ❑ The Auditor General has undertaken a number of audits of the Department’s G&C programs. Recent OAG audits include Technology Partnerships Canada (1999), the CANARIE program (1998), the Canada/Ontario Infrastructure Works CIOW (1999), and the Small Business Loans Program (1997). External audits have focuses mainly on G&C programs.
- ❑ There is an excellent working relationship between the Office of the Auditor General and internal audit (AEB). The Department works on an operating principle that the DM, through the DG of Audit & Evaluation , is the one focal point for the OAG on all departmental positions.
- ❑ The internal audit plan factors in planned OAG audits, so there is little overlap or duplication of work and efforts are coordinated.
- ❑ The Department’s G&C Management Control Framework requires that responsible program managers and respective ADMs confirm that the appropriate follow-up steps are being taken to address OAG recommendations.
- ❑ Reporting back to the AG on reports is typically reactive, i.e. in response to a follow-up OAG audit, or indirect, through a written submission to the Public Accounts Committee.
- ❑ The Department generally makes progress towards addressing Auditor General recommendations.
- ❑ There is a perception among managers that Auditor General reports are more useful to parliament than to program managers. There is also a perception that the role of the AG may have expanded beyond oversight to that of policy making.

Opportunities

- ❑ The Audit & Evaluation Branch could continue to highlight to the Department and affected areas the benefits that could be gained from OAG audits (e.g. better understanding and clarity of programs, awareness of underlying risks, increased accountability).

TOPIC	1	2	3	4	5
External Audit and review	Results of external audits and reviews are responded to in a "one-off" basis.	Coordination is carried out to ensure results of external audits/reviews are disseminated to managers, and follow-up is done.	Results of external audits/reviews are used as input into strategic and business plans. Action plans are developed to address Key Information of these, and project implementation teams are created where appropriate. Good linkages exist between internal audit and external audit and review. A good working relationship exists between the external and internal auditor.	Detailed follow-up is made to ensure decisions and plans resulting from audits/reviews are implemented in the long term, and results are reported back to external auditors. The Department is pro-active in identifying priority areas to be addressed by external auditors/evaluators/reviewers.	External audits/reviews are seen as a critical source of information for management, and are used to initiate changes to program delivery processes and performance measurement systems. A mutual respect exists between management and the external auditor.

Rationale

- ❑ Action plans are developed to address key recommendations, and are monitored.
- ❑ There is a good working relationship with the OAG.
- ❑ Effort is made to link the internal and external audit functions.
- ❑ The Department could be more proactive in ensuring implementation of recommendations and reporting back on progress.



Clarity of senior management responsibilities and organization

Key Findings & Issues

- ❑ All senior managers have accountability accords with their direct superior. These accords identify the manager’s responsibilities and accountabilities, but in a general broad sense and do not go into great detail.
- ❑ At the senior management level it is relatively clear who takes on the responsibility for new initiatives.
- ❑ Many managers have several years of experience in current jobs, and feel that their responsibilities are clear. Most managers feel that in general, roles and responsibilities are clear and there are few examples of overlaps in responsibility. There is some question as to whether defined accountabilities contribute to the “silo” effect between sectors and that the Department may benefit from shared accountabilities or partnership arrangements.
- ❑ There are many examples of matrix reporting relationships within the Department, particularly at the regional level. This sometimes leads to accountability issues and can be challenging to address competing priorities. In some cases, regional executive directors are responsible for the delivery of a program or service, but do not have full authority over regional employees who may report to a Sector manager.
- ❑ IC undertook a review of corporate governance structure to articulate accountabilities, functional responsibilities and relationships between corporate service providers and SOAs consistent with the new model for Comptrollership. There is a master MOU, but it has not been signed by all parties. Each SOA will also have agreements with each functional areas that will form part of the master agreement.
- ❑ Accountabilities for controlling resources are generally clear. Comptroller and DM have final decision making authority for resources.

Opportunities

- ❑ With the turnover in many senior managers within the Department, roles and responsibilities could be reiterated to clarify understanding and delineation of responsibilities.
- ❑ MOUs could be used more as living documents to specify the responsibilities of each functional areas.

TOPIC	1	2	3	4	5
Clarity of senior management responsibilities and organization	Senior management roles and responsibilities as they pertain to comptrollership are generally not well understood in the organization. Confusion exists in accountabilities for reporting results.	Some confusion exists as to comptrollership responsibilities of senior management. Some overlap in roles and responsibilities among senior managers. Not clear as to who has final authority for resource allocation in case of disagreement.	Authority, responsibility, and accountability are clearly defined and aligned with organizational objectives. Comptrollership role is clearly defined at each management level and well understood throughout the organization. Little or no overlap in responsibilities. Accountability issues are resolved quickly. Accountabilities for controlling resources, and reporting and achieving results are clearly delineated.	Responsibility within the Department for dealing with new and emerging financial and non-financial issues is clear. There is a clear framework of responsibilities that provides the framework for Modern Comptrollership.	Senior management responsibilities are constantly reviewed in light of external client/stakeholder and Central Agency requirements. Changes to structure and responsibilities are made on a proactive basis.

- Rationale**
- ❑ Authority, responsibility and accountabilities are generally clear.
 - ❑ Some overlap or issues with regional accountabilities.

Performance agreement and evaluation

Key Findings & Issues

- ❑ Accountability agreements are established annually at the executive levels. These typically reflect operational performance objectives, however there is little link to financial results. Accountability agreements are typically very transparent and widely disseminated to staff. The process has had some growing pains, but it improves every year.
- ❑ Agreements do not specify the specific management practices competency requirements.
- ❑ Performance appraisals are usually conducted annually. Some are reviewed semi-annually and revised if necessary. These are used to assess performance bonuses of executives.
- ❑ There is a very extensive process for evaluating executives. The senior management team reviews all EX performance collectively. From an ADM perspective, this is a fair and standardized process that also allows for informal succession planning. Many executives, however, see this as too much of a subjective process and would prefer to have clearer guidelines for measuring performance.
- ❑ The Department is starting to implement performance agreements at working levels.

Opportunities

- ❑ Cascading accountability agreements formally to all levels of management has helped to link performance objectives and priorities.
- ❑ Accountability accords could be better linked to results within a manager's direct control and/or influence, such as cost effectiveness, and the value added a manager contributes to the Department. Accords could also include specific management practices competencies.
- ❑ The Department could consider a more objective process to evaluate performance of senior managers, and the criteria for achievement of a superior evaluation need to be made clearer.

TOPIC	1	2	3	4	5
Performance agreements and evaluation	No performance agreements are in place.	Performance agreements are in place that define accountabilities, and establish priorities and measures of performance vis-à-vis accountabilities. Systems to consolidate and report performance information against financial and operating goals are not yet in place.	Performance agreements reflect managers' business plans, work plans and budgets. Performance information is collected to measure achievement of financial and operating results as per priorities established in accountability agreements. Achievement versus accountability agreements is considered in evaluation of the performance of senior managers.	Performance information is available on a trend basis to measure achievement of financial and operating results specified in performance agreements. Performance agreements form the principal basis for the evaluation of performance of senior executives. Comptrollership goals are identified in accountability agreements.	Priorities and performance targets in accountability agreements are cascaded to the individual objectives and goals of staff in the organizations. Performance agreements are revised periodically to reflect new organizational priorities and changes in strategic and business plans. Achievement of comptrollership responsibilities is assessed and deviations explained.

Rationale

- ❑ *Accountability accords reflect managers' business plans.*
- ❑ *Achievement versus accountability agreements is considered in the evaluation of managers.*
- ❑ *The Department is in the early stages of performance reporting.*

Incentives

Key Findings & Issues

- ❑ Compensation is linked to performance at the executive levels only. Performance bonuses are provided for attainment of operational goals. However, many executives expressed concern that the dollar reward is not enough to act as an incentive (only a few thousand dollars). However, the bonus percentages should be increasing this year.
- ❑ The differential between levels of performance ratings is not a motivator. There is some concern that there are not enough differentials between ratings.
- ❑ There is an inconsistency between salary levels for executives and selected professional groups.
- ❑ There are few incentives for non-EX managers to be cost effective. Managers are evaluated on remaining within budget only.
- ❑ Reward and recognition programs are in place, however the criteria and processes could be made clearer.

Opportunities

- ❑ Many managers expressed that financial incentives are often not the driver of good performance. There could be more use of non-financial incentives such as management leave, recognition by peers.
- ❑ There is an opportunity to review the system of incentives for good performance and develop a more flexible performance incentive program that meets individual motivational targets.
- ❑ Provide a greater link between promotion and evaluation.
- ❑ There should also be disincentives for poor management practices.

TOPIC	1	2	3	4	5
Incentives	Compensation, and rewards and recognition, are not perceived to be linked to performance. Comptrollership is not considered in assessing and rewarding performance.	Superior performance is one of a number of factors considered in the determination of compensation. Rewards and recognition programs are in place. Performance in comptrollership is one of a number of factors considered.	A strong link exists between performance achieved and compensation and incentives. Comptrollership is a factor considered in assessing performance. Bonuses and other incentives in place for senior executives are related to performance achieved.	Remuneration of senior executives is related to performance achieved including excellence in comptrollership responsibilities. Incentives are place to reward consistently high performance levels in relation to objectives and priorities established in performance agreements.	Remuneration of senior executives reflects performance achieved as targeted in accountability agreements. High performance is recognized and rewarded. Incentive systems are constantly being improved, and customized to the needs of the organization. Sanctions exist for non-achievement.

Rationale

- ❑ Rewards and recognition programs are in place.
- ❑ There is a link between performance achieved and compensation, but it could be stronger and incentives could be made more effective.

External reporting

Key Findings & Issues

- ❑ The Department publishes a wide range of program specific publications on Industry Canada programs, services and initiatives, including guides, reports and other documents for consumers, businesses and organizations. The most requested publications are available on-line.
- ❑ Internal audits and evaluations are also published and available on the Department's web-site.
- ❑ Corporate reports provided to Treasury Board include the Departmental Performance Report (DPR), Report on Plans and Priorities (RPP), various TB submissions, and Agency business plans. Other information provided includes the PRAS, ARLU, and other miscellaneous documents. For the most part, information reported to central agencies in corporate reports is consistent and credible. Reports are seen to be well structured and well organized.
- ❑ Although performance reported in the DPR is still by activity rather than by outcome, it is recognized that there is commitment at the senior levels of the Department to move in this direction.
- ❑ The Department is capable of reporting activities by the five strategic objectives, but not financial results. The PRAS is still by business line and has not yet been aligned to these 5 objectives, although it is understood that the Department plans to realign this PRAS.
- ❑ Some financial information (e.g. spending, spendable revenues, statutory payments, transfer payments, revolving fund financial summaries) is reported on a trend basis.
- ❑ Most external reports are prepared by the Comptroller's Branch.

Opportunities

- ❑ Internal coordination for gathering and consolidating information could continue to improve.
- ❑ Continue to develop performance reporting that is outcomes-based.

TOPIC	1	2	3	4	5
External reporting	Information reported satisfies minimum external reporting requirements.	Process in place for consolidating financial and non-financial information required for external reporting is reviewed on a regular basis. Close contacts are maintained with central agencies and Parliamentarians to ensure information meets their requirements. External reports are aligned with planning and accountability structures within the organization.	Organization is recognized by external agencies (e.g., TBS) and parliamentarians (e.g., Public Accounts Committee) for producing useful, consistent, and credible financial and non-financial information in a user-friendly format. External reports are easily understood and are meaningful to users. Information in external reports is reported on a trend basis so that changes can be monitored over time.	Strong linkages exist between information reported externally and strategic and business plans. Integrated information input by functional specialists and managers in strategic and business plans is used to prepare external reports. Senior management plays an active role in preparing and communicating external reports.	Organization is seen as a leader in the quality of its external reporting documents. External reports demonstrate innovation. The organization is often used as a pilot site for government-wide changes to external reporting processes.

Rationale

- ❑ Information provided externally is generally viewed to be timely, and information needs are met.
- ❑ Some information reported externally is provided on a trend basis and changes over time is monitored.
- ❑ Departmental Performance Report is in the process of being aligned with the PRAS.

Interviewee List and Documentation Reviewed



Managers who participated in interviews

The following managers provided input to this report:

<input type="checkbox"/> John Banigan	ADM	Industry Sector
<input type="checkbox"/> Robert Benson	Director, Operations	Ethics Council
<input type="checkbox"/> Johanne Bernard	Manager, Resource Planning - RMD	Comptroller's Branch
<input type="checkbox"/> Don Billing	Director, M C - Ontario Region	Operations-Measurement Canada
<input type="checkbox"/> Michael Binder	ADM	SITT
<input type="checkbox"/> Lucien Bradet	DG, Service Industries	Industry Sector
<input type="checkbox"/> John Brunet	Director, Programs and Services	Technology Partnerships Canada
<input type="checkbox"/> Jean Luc Caron	Director, Resource Management	Comptroller's Branch
<input type="checkbox"/> Gerry Chan	Vice President-Territorial Wireless Systems	Communications Research Centre
<input type="checkbox"/> Anne Clapperton	Director, Strategis Client Services	Chief Information Office
<input type="checkbox"/> David Dallimore	Director, Information Highway Applications	SITT - Ontario Region
<input type="checkbox"/> Margo Delaunier	Director Economic and Business Case Analysis	Technology Partnerships Canada
<input type="checkbox"/> Rocco Delvecchio	Executive Director	Investment Partnerships Canada
<input type="checkbox"/> Donna Deriger	Manager, Budgets - RMD	Comptroller's Branch
<input type="checkbox"/> Bruce Drake	Regional Executive Director	Operations - Pacific Region
<input type="checkbox"/> Cathy Downes	DG, Human Resources	Human Resources Branch
<input type="checkbox"/> Glen Fields	Regional Executive Director	Operations - Prairie Region
<input type="checkbox"/> Catherine Foskett	Analyst	Treasury Board Secretariat
<input type="checkbox"/> Normand Théberge	Analyst	Treasury Board Secretariat
<input type="checkbox"/> Réjean Frenette	Regional Executive Director	Operations – Quebec Region
<input type="checkbox"/> Andrei Sulzenko	ADM	Industry and Science Policy
<input type="checkbox"/> Marie-Josée Thivierge	DG, Internal Trade-Fed-Prov Relations	Industry and Science Policy

Managers who participated in interviews (cont'd)

<input type="checkbox"/> Christine Gagnon	Deputy Corporate Secretary	Office of Corporate Secretary
<input type="checkbox"/> Brigitte Hohn	Regional Executive Director	Operations – Ontario Region
<input type="checkbox"/> Jamie Hum	Director, Sector and Corporate Analysis	SITT
<input type="checkbox"/> Michael Jenkin	DG, Consumer Affairs	Consumer Affairs
<input type="checkbox"/> Alan Johnston	President - Measurement Canada	Operations - Measurement Canada
<input type="checkbox"/> Lianne Lacroix	Deputy Corporate Secretary	Office of Corporate Secretary
<input type="checkbox"/> Fernand Léger	Director, Spectrum & RadioTelecom. Policy	SITT
<input type="checkbox"/> François Martel	Manager, Finance, Administration and Systems	Technology Partnerships Canada
<input type="checkbox"/> Bob McCaughern	DG, Spectrum Engineering	SITT
<input type="checkbox"/> Don McCulla	Director, Industrial Trade Policy	Industry and Science Policy
<input type="checkbox"/> Sherril Minns	Director, Corp. Plan.and Priorities Coordination	Comptroller's Branch
<input type="checkbox"/> Bill Palidwor	Director, MC - Prairie Region	Operations - Prairie Region
<input type="checkbox"/> Ray Pierce	Deputy Commissioner of Competition	Competition Bureau
<input type="checkbox"/> George Richard	A/Regional Executive Director	Operations – Atlantic Region
<input type="checkbox"/> Jacques Roy	Manager, Corporate Systems	PSD-Comptrollers Branch
<input type="checkbox"/> Colette Soulodre	Director, Strategic & Financial Planning	Operations Sector
<input type="checkbox"/> Michael Spencer	Director, Trade Commission	Operations - Pacific
<input type="checkbox"/> Penny Stratas	Regional Director, Spectrum & District Oper.	SITT - Pacific
<input type="checkbox"/> Jenny Steel	DG, Telecom.Network Dev. & Operations	Chief Information Office
<input type="checkbox"/> Edward Thompson	ADM	Legal Services
<input type="checkbox"/> Owen Taylor	DG, Audit and Evaluation	Audit and Evaluation Branch
<input type="checkbox"/> Jim Kavanagh	Director, M C - Atlantic Region	Operations - Measurement Canada

Managers who participated in the validation

<input type="checkbox"/> Owen Taylor	DG, Audit and Evaluation	Audit and Evaluation Branch
<input type="checkbox"/> Kathy Heit	Director, Fin Mgmt & Materiel. Dir	FMMD-Comptroller's Branch
<input type="checkbox"/> Jamie Hum	Director, Sector and Corporate Analysis	SITT
<input type="checkbox"/> Alan Johnston	President	Operations - Measurement Canada
<input type="checkbox"/> Philippe Lefebvre	Officer, Operations Performance	Operations Sector
<input type="checkbox"/> André Léger	A/Director, Policy & Systems	PSD-Comptroller's Branch
<input type="checkbox"/> Michel Léger	Analyst, Corp Plan & Priorities Coordination	CPPC-Comptroller's Branch
<input type="checkbox"/> François Martel	Manager, Finance, Admin and Systems	Technology Partnerships Canada
<input type="checkbox"/> Susan Monty	Analyst, Corp Plan & Priorities Coordination	CPPC-Comptroller's Branch
<input type="checkbox"/> Tandy Muir-Warden	Director, Management Policy and Services	Competition Bureau
<input type="checkbox"/> Louise Patenaude	Analyst, Policy & Systems	PSD-Comptroller's Branch
<input type="checkbox"/> Eric Robichaud	Director, Service Industries Branch	Industry Sector
<input type="checkbox"/> Subhas Roy	Audit Manager	Audit and Evaluation
<input type="checkbox"/> Steve Stimpson	Director, Business and Finance Services	Bankruptcy Office
<input type="checkbox"/> Eric Trepanier	Manager, Accounting Operations	Canadian Intellectual Property Office
<input type="checkbox"/> Elsie Seetaram	A/Manager, Comptrollership Secretariat	PSD-Comptroller's Branch

Documentation

- Industry Canada: Making a Difference. Our Priorities for 2000-01.
- Industry Canada Performance Report. Industry Canada. For the Period Ending March 31, 2000.
- 2000-01 Estimates. Report on Plans and Priorities. Industry Canada.
- Operations Sector Objectives for 2001-2001.
- IFMS Query and Reporting. Student Guide. AP R/3. Integrated Financial and Materiel System. September 5, 2000.
- Awards and Recognition. Frequently Asked Questions.
- Guidelines on Conflict of Interest. Gifts, Hospitality & Benefits. Draft. Industry Canada. October 25, 2000.
- Innovation an Risk-Taking: An Industry Canada Perspective. Background Document for a Round Table Discussion. Public Policy Forum. October 6, 1998. Presented by Kevin G. Lynch, Deputy Minister, Industry Canada.
- Corporate Planning and Reporting Chart.
- Work/Life Balance Best Practices at Industry Canada.
- Industry Sector: Management Team Values.
- Operations Sector Values Statement.
- SITT Sector Values Statement
- Industry Operational Plan. Memorandum from Corporate Comptroller to V. Peter Harder. June 19, 2000.
- Operational Plan Review. Memorandum from Corporate Comptroller. April 6, 2000.
- Policy on Internal Audit. Treasury Board of Canada Secretariat. February 1, 2001.
- Management Practices. Grants and Contributions at Industry Canada. Industry Canada. March 2000.
- Notes to the Delegation of Financial Authorities. Industry Canada.
- Industry Canada Internet site www.ic.gc.ca

Canada 