Atlantic Canada Opportunities Agency

Modern Business Management Initiative

Comptrollership Capacity Assessment

Final Report

May 2002

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Executive Summary

❑ Over the period January 2002 to March 2002, Capacity Assessment interviews were undertaken with a cross-section of 33 senior staff throughout the Agency. The purpose was to assess the state of modern management practices in ACOA against a common standard.

❑ On May 7, 2002 a Validation Team composed of seven senior managers from across the Agency met in Halifax to validate the results of the Capacity Assessment. They ranked the 33 sub-elements of the Capacity Assessment Framework on a scale of 1 to 5, with 1 being « Non-existent or Undeveloped Practice » and 5 being « Industry Best Practice ». The overall Agency average is a ranking of 3, which represents « Good Management Practice ».

❑ The Executive Committee met on May 28, 2002. Based on the overall results of the assessment and the recommendations of the Validation Team, the committee accepted the Capacity Assessment, agreed to the preparation of a detailed action plan, and approved ten priority areas as follows:

- Continued Leadership Commitment by actively making use of the results of this initiative;
- Define the competencies for modern comptrollership in the Agency;
- Take action to ensure that the Agency becomes a "Workplace of Choice";
- Increase public reporting transparency both within and outside the Agency;
- Integrate the Planning Processes;
- Integrate Planning and Performance Information;
- Continue to implement the Strategic Plan for Service Quality;
- Establish an Integrated Risk Management Framework as per Treasury Board Guidelines;
- Expand business process improvement initiative to all programs;
- Increase the availability of cost management information for better assessment of value for money of ACOA activities.

Executive Summary (cont'd)

❑ The Action Plan will be prepared over the next few months and will be prepared after consultation with stakeholders in the Agency. The Plan will detail the work to be done, who will do it, the timeframe, the result(s) and estimated cost. The Plan will be presented for approval at a fall Executive Committee meeting.

Introduction

❑ This document presents the detailed results of the Comptrollership Capacity Assessment conducted within the Atlantic Canada Opportunities Agency (ACOA) over the period January 2002 to March 2002.

❑ The objective of the Comptrollership Capacity Assessment was to carry out a comprehensive assessment of the state of modern management practices within ACOA in relation to the recommendations made in the Report of the Independent Review Panel on Modernization of Comptrollership in the Government of Canada.

❑ The Capacity Check covered all functions and organizational units within the Agency, and involved different levels of managers across the organization.

❑ Interviews were conducted with 33 senior staff from across the Agency. A validation workshop was conducted with a representative sample of seven directors and managers across the organization, and a presentation was made to the Executive Committee. Interviewees, validation workshop participants and Executive Committee members are listed in Appendix A.

❑ In the following pages, an outline of the assessment information collected, the opportunities for improvement identified, and the assessment ratings are presented for each criteria of the seven comptrollership elements:

- Strategic Leadership
- Integrated Performance Information
- Motivated People
- Mature Risk Management

- Clear Accountability
- Shared Values and Ethics
- Rigorous Stewardship

Context of ACOA

Mission

❑ To foster, in a strategic partnership with the people of Atlantic Canada, the long-term economic development of the region through the renewal of the Atlantic entrepreneurial spirit.

Legislative Mandate

❑ The Agency derives its mandate from Part I of the *Government Organization Act, Atlantic Canada 1987, R.S., c. G-5.7*, otherwise known as the *Atlantic Canada Opportunities Agency Act.* The purpose of the Agency "*is to increase opportunity for economic development in Atlantic Canada and, more particularly, to enhance the growth of earned incomes and employment opportunities in that region*".

Goals

❑ ACOA pursues two distinct goals in fulfilling its Legislative mandate:

1) *To ensure that a wide variety of business development tools and resources are available to serve the diverse needs of the region's emerging and existing entrepreneurs.*
2) *To ensure that all economic development programs and activities in Atlantic Canada are coordinated and designed to improve the climate for business growth.*

Context of ACOA (cont'd)

Organization and Program Composition

❑ ACOA has two main business lines, Development and Corporate Administration. The majority of ACOA's efforts to attain its objectives are accounted for under Development. The Corporate Administration business line isolates the administrative functions of the Agency from the direct program-related business of the organization.

- **Development:** Initiatives are designed to support and promote new opportunities for economic development in Atlantic Canada, with particular emphasis on small- and medium-sized enterprises (SMEs). This is achieved through the development and implementation of policies, programs and projects and through advocating the development and implementation of the interests of Atlantic Canada in national economic policies, programs and projects.

- **Corporate Administration:** This function ensures that ACOA's resources are efficiently and effectively managed and that administrative systems and services are in place to enhance management decision making, managerial accountability and operational control.

Context of ACOA (cont'd)

Organization Structure

❑ ACOA's Head Office is located in Moncton, New Brunswick. Head Office components include the President's Office, Policy and Programs, Finance and Corporate Services, Legal Services and Human Resources.

❑ Regional Vice-Presidents are located in the capital city of each of the Atlantic provinces and are responsible for the delivery of ACOA programs within their respective province. The Vice-President for Prince Edward Island is also responsible for the Agency's Tourism activities in Atlantic Canada. In Sydney, Nova Scotia, the Vice-President of Enterprise Cape Breton Corporation (ECBC) is responsible for delivering most of ACOA's programs in Cape Breton. Each Vice-President has Ministerial delegated authority to approve most projects and proposals occurring in his or her area of responsibility.

❑ Through its Ottawa office, ACOA advocates the interests of Atlantic Canadians in the development of national policies and programs, including the interests of the region's entrepreneurs in matters related to federal procurement.

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Context of ACOA (cont'd)

Corporate Priorities and Strategies

❑ ACOA's approach to economic development is based on the partnerships it has forged with the business community (SMEs and business associations), the provinces, other government departments and agencies, educational institutions, and various public and community-based economic development organizations. Because regional economic development is a long-term, complex, multi-dimensional undertaking, the solution involves a wide variety of stakeholders. Virtually all of ACOA's work involves partnerships.

Strategic Priorities

❑ ACOA's overall approach is guided by the following strategic priorities:
- Innovation
- Community Economic Development
- Trade, Investment and Tourism
- Entrepreneurship and Business Skills Development
- Access to Capital and Information
- Policy, Advocacy and Coordination

Context of ACOA (cont'd)

Service Lines

❑ ACOA links its strategic priorities to its clients through programs or service lines which are grouped as core and non-core activities.

Core Activities

- ***Atlantic Investment Partnership (AIP):*** A new initiative, the Atlantic Investment Partnership launched in June 2001, builds on the success of ACOA programming by extending further support to productivity and competitiveness. The AIP takes a balanced and comprehensive approach to implementing ACOA's strategic priorities.

- The AIP is a Pan-Atlantic initiative and encourages partnerships between key stakeholders including different levels of government, communities, businesses, universities, colleges and research institutes.

- ***Business Development Program (BDP):*** The BDP is designed to help SMEs establish, expand or modernize by offering access to capital in the form of interest-free, unsecured, repayable contributions. It has a focus on those intangible projects critical to competitiveness and often not considered bankable by conventional lenders.

Context of ACOA (cont'd)

- **COOPERATION Program:** COOPERATION Agreements are comprehensive, federal-provincial, cost-shared initiatives designed to improve the environment for economic growth. The agreements focus primarily on strategic investments benefiting an industry, sector, community or province.

- **Community Economic Development (CED):** CED is based on grassroots action by members of a community to improve their local economic conditions. Government can help by making its own resources more accessible and by forging links and partnerships among private and public sector stakeholders.

- **Canada Business Service Centres (CBSCs):** CBSCs are located in all four Atlantic provinces and provide business-related services and products to SMEs and aspiring entrepreneurs.

Non-Core Activities

- Taking advantage of its established network and knowledge of the Atlantic region, ACOA delivers special development initiatives (e.g. Infrastructure Canada Program) on behalf of the federal government. These contribute to the general economic health of the region. They include adjustment initiatives to assist communities in developing alternative employment opportunities and diversifying their economies in response to major economic problems such as: the downturn in the Atlantic groundfish industry, the closure of military bases, and the cessation of ferry services between Prince Edward Island and New Brunswick.

Key Characteristics of the Assessment

❑ 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 rather than downsizing.

❑ 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.

❑ Agency focus – not intended to compare management practices between Branches/Regions.

❑ Directed assessment tool – not a review or audit. Information is collected through interviews, and then validated.

❑ Builds upon changes already underway to existing management processes.

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Approach to the Assessment

❑ A self-assessment approach was used to conduct the modern comptrollership capacity assessment of ACOA. Interviews were conducted with 33 representatives covering all regions of the Agency, and a validation workshop was organized to validate the information and determine the ranking for each modern comptrollership sub-element. Areas of priority were then identified to serve as the basis for action planning.

❑ An overview of team members and their roles and responsibilities for the project is outlined below:

- Project Director
    - Colin Potts, Partner, Deloitte & Touche
    - Overall responsibility to provide direction for the work conducted, and quality assurance for the deliverable produced

- Project Team Members
    - Janet Lewell, Senior Manager, Deloitte & Touche
    - Steve Merrill, Director, Modern Business Management Initiative, ACOA
    - Chantal Leger, Project Analyst, Modern Business Management Initiative, ACOA
    - Shared responsibility to conduct interviews, gather and document relevant information, organize a validation session, and develop priority areas

Project Activities and Timelines

❑ The following provides an overview of the project plan and timelines.

December	*January*	*February*	*March*	*April*	*May*

Project Initiation	Self Assessment	Reporting

Conducted planning meetings	Conducted Interviews		Consolidated findings
Examined relevant documentation	Documented interview findings	Conducted assessment and validation workshops	Finalized the report
Finalized workplan	Performed analysis		Presented results
Developed questions & templates	Identified opportunities for improvement	
Conducted training sessions		

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Definitions

Strategic Leadership

- *Leadership commitment*
  Awareness and commitment of deputy head and senior management to establishing and implementing a modern management practices environment

- *Managerial commitment*
  Awareness of managers of their modern management practices responsibilities, and commitment to implementing them

- *Senior departmental functional authorities*
  Extent to which senior departmental functional authority and supporting organization are used for objective commentary and independent advice

- *Planning*
  Strategic, business and operational planning, and the linkages between them and to resource allocation

- *Resource Management*
  Mechanisms for ranking program options, identifying funding requirements and allocating resources, and budgeting and forecasting

- *Management of partnerships*
  Partnerships are used extensively by the organization in support of service delivery by leveraging the capabilities of external stakeholders, partners, and other government organizations

- *Client relationship management*
  Commitment to consciously strengthening relationships with client organizations, and to integrating and coordinating how client services are developed and delivered

Integrated Performance Information

- *Integrated departmental performance reporting*
  Key measures exist to monitor overall organization-wide performance and best-value results

- *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

- *Service standards*
  Monitoring against client service standards and maintaining and updating standards

- *Evaluative information*
  Utilization of non-financial information related to program effectiveness and outcomes

- *Financial information*
  Reliable financial information is available in a timely and useful fashion

- *Cost management information*
  Mechanisms for using activity/product/results-based costs

Definitions (cont'd)

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

- *Enabling work environment*
  Practices for communication, wellness, safety and support that enable staff to provide client-focused delivery while reaching their full potential

- *Sustainable Workforce*
  The energies of staff are managed wisely to help sustain the organization's viability

- *Valuing peoples' contributions*
  Extent to which the organizational culture fosters staff participation, team building, sharing of ideas, risk taking, innovation, and continuous learning; and rewards or provides incentives for such behavior

Mature Risk Management

- *Integrated risk management*
  Measures are in place to identify, assess, understand, act on, and communicate risk issues in a corporate and systematic fashion

- *Integrated management control framework*
  Appropriateness of management controls in place, and linkages between controls through an integrated control framework

Clear Accountability

- *Clarity of responsibilities and organization*
  Clarity of assignment of responsibilities and accountabilities throughout the organization

- *Performance agreements and evaluation*
  Extent to which the achievement of financial and operating results is embedded in performance agreements

- *Specialist support*
  Availability of top-flight counsel to help managers make judgment calls on modern management and operational issues

- *External reporting*
  Extent to which Parliamentary, central agency and key stakeholder information reporting requirements are met

Definitions (cont'd)

Shared Values & Ethics

- *Values and ethics framework*
  Leadership 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

- *Management tools and techniques*
  Range of analytical techniques (e.g., cost-benefit, sensitivity, life cycle, benchmarking) available to managers

- *Knowledge management*
  Performance/management information is readily accessible to internal and external users via technology, and lessons learnt are shared across the organization

- *Accounting practices*
  Records of financial transactions are kept on a consistent and useful basis for purposes of audit and reporting, and are consistent with generally accepted accounting practices and the Financial Information Strategy (FIS)

- *Management of assets*
  Assets are managed and utilized efficiently based on a lifecycle approach, records of assets are maintained, and assets are accounted for on an accrual basis according to GAAP/FIS.
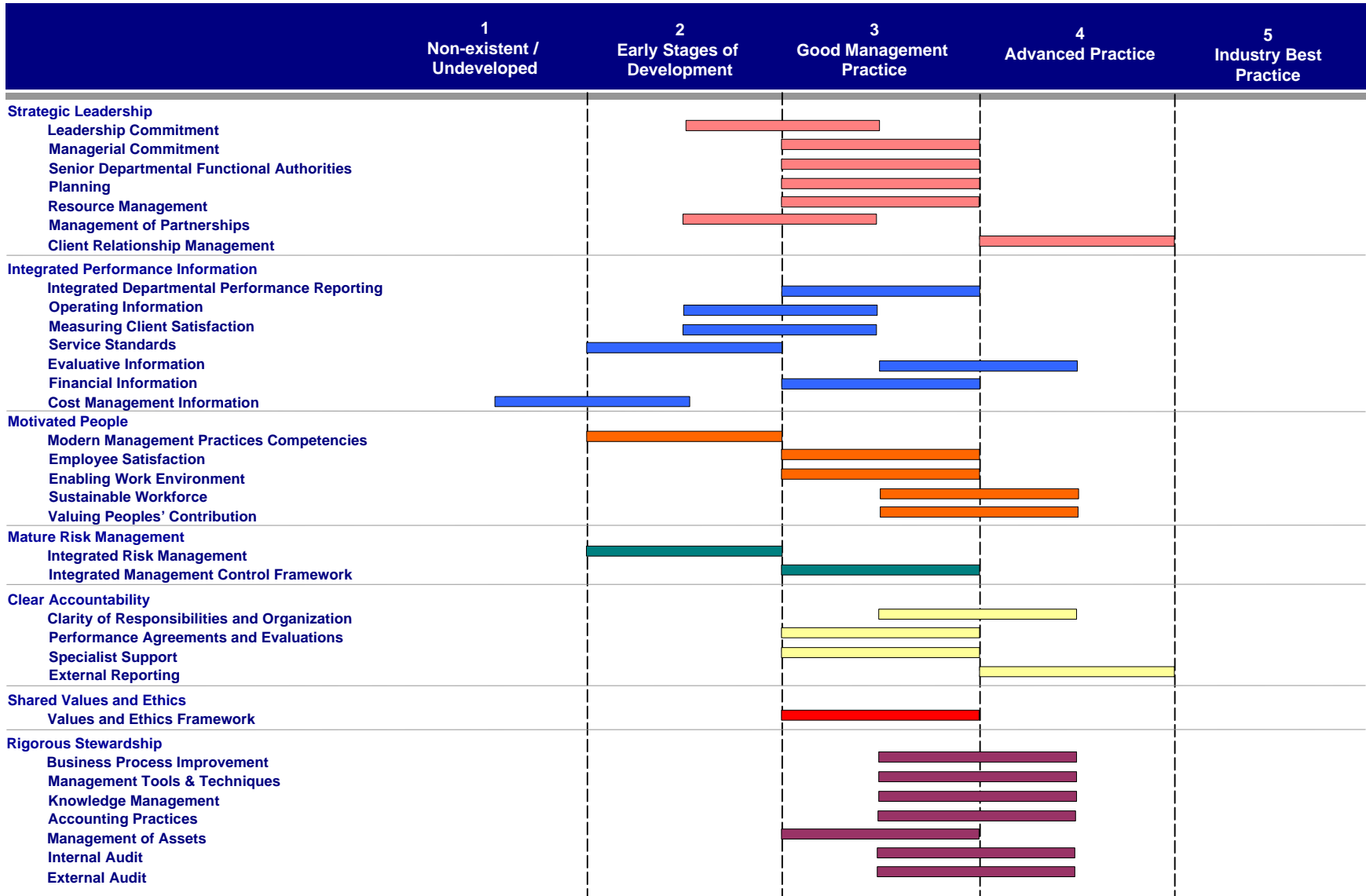
- *Internal audit*
  Strong internal audit program is in place, and audit results are a critical input to management decision-making

- *External audit*
  Process for ensuring adequate attention to results and recommendations of external audits of department operations

Assessment Summary Chart

	1 Non-existent / Undeveloped	2 Early Stages of Development	3 Good Management Practice	4 Advanced Practice	5 Industry Best Practice

Strategic Leadership
- Leadership Commitment
- Managerial Commitment
- Senior Departmental Functional Authorities
- Planning
- Resource Management
- Management of Partnerships
- Client Relationship Management

Integrated Performance Information
- Integrated Departmental Performance Reporting
- Operating Information
- Measuring Client Satisfaction
- Service Standards
- Evaluative Information
- Financial Information
- Cost Management Information

Motivated People
- Modern Management Practices Competencies
- Employee Satisfaction
- Enabling Work Environment
- Sustainable Workforce
- Valuing Peoples' Contribution

Mature Risk Management
- Integrated Risk Management
- Integrated Management Control Framework

Clear Accountability
- Clarity of Responsibilities and Organization
- Performance Agreements and Evaluations
- Specialist Support
- External Reporting

Shared Values and Ethics
- Values and Ethics Framework

Rigorous Stewardship
- Business Process Improvement
- Management Tools & Techniques
- Knowledge Management
- Accounting Practices
- Management of Assets
- Internal Audit
- External Audit

Comptrollership Capacity Assessment

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Detailed Assessment

Strategic Leadership

Leadership Commitment

Assessment Information	Issues / Opportunities for Improvement
☐ See following page	☐ See following page

	1	2	3	4	5
Leadership commitment *Awareness and commitment of deputy head and senior management to establishing and implementing a modern management practices environment*	Deputy head and senior management have only limited knowledge of the modern management practices focus.	Deputy head and senior management have a broad understanding of the concept of modern management practices, and recognize 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 to improve modern management practices, and has put in place an organization to promote modern management practices. Performance information, accountability and stewardship are high on senior management's agenda.	Deputy head and senior management are highly committed and supportive of modern management practices mindset, and commit resources to implementing modern management 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 modern management practices has been met in the department, and makes periodic representations to the Minister and central agencies.	A modern management practices ethos permeates the department and its decision-making process. Deputy head and senior management have created a climate wherein creativity and responsible 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 reviewing service delivery mechanisms. Deputy head is able to report to the Minister and Parliament with confidence on performance results achieved.	Department is recognized amongst peers for leadership in implementing modern management 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 modern management practices to assess department's capacity to sustain desired performance levels in the future.

Leadership Commitment

Assessment Information	Issues / Opportunities for Improvement
□ The President has completely embraced the Modern Business Management Initiative in the Agency. The Agency has committed resources and set up the Modern Business Management Initiative (MoBMI) office to support the planning and implementation of modern comptrollership in ACOA. The director of the MoBMI office is a very well respected individual, which adds credibility to the initiative. □ Modern comptrollership is a regular agenda item at the Executive Committee meetings. □ The President has established sub-committees of the Executive Committee: a Policy Working Committee focusing on policy issues, and an HR Committee focusing on HR issues. □ The Agency has various initiatives under way to integrate modern comptrollership concepts (follow-up to AG recommendations re partnerships, CRIMS, FIS…). □ Treasury Board is leading an initiative on HR Modernization. It is expected to have a profound impact on human resources in the organization in terms of delegation and the role of HR. □ A MoBMI web site was established to inform staff on the modern comptrollership initiative. □ An action plan will be prepared to address MoBMI priority areas. □ A reporting regime will also be implemented to report on progress of priority projects.	□ Continued support of MoBMI by senior management. □ Develop and implement a communications strategy for publishing report on the internet. □ Show staff how they can see themselves in this initiative. Ensure this does not create more work for them. □ Try to tie this initiative with the new Public Service Survey.

Managerial Commitment

Assessment Information	Issues / Opportunities for Improvement
☐ See following page	☐ See following page

	1	2	3	4	5
Managerial commitment *Awareness of managers of their modern management practices responsibilities, and commitment to implementing them.*	Control is seen as "compliance" and is still considered the main ingredient of 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 modern management best practices. Financial concerns primarily evolve around availability of funds to carry out initiatives.	Managers understand their management authorities, (e.g., financial, contracting) 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 a business case analysis beyond the funding issue. Program initiatives are developed without any specialist input. Managers are not always familiar with functional specialties and vice versa.	Managers see the continuous improvement of management practices as part of the job and seek the support of functional specialists. Managers are aware of their modern management responsibilities, and accept accountability for resources entrusted to them. Management implications (e.g., financial, HR, information technology, asset management) are assessed in operational plans and new program initiatives.	Managers are highly committed and supportive of the modern management practices mindset, and have committed resources to implementing improved management practices. Managers develop and integrate the supporting modern management practices (e.g., financial, HR, IT, procurement, asset management) when implementing new program or service delivery initiatives.	Managers see controls as mechanisms to identify risks, opportunities and respond to the unexpected. They apply modern management concepts in their day-to-day operations. Managers integrate financial and non-financial information in their decision-making. Managers are always seeking new and innovative management practices, and share best practices across the organization.

Managerial Commitment

Assessment Information

- Other than the people who have been directly involved in the initiative (interviewees and validation group), understanding of modern comptrollership is limited. However, ACOA's management style is consistent with modern comptrollership (e.g. risk management of loan portfolio, effective client service and FIS compliance). Modern comptrollership is done intuitively at ACOA; the substance of modern comptrollership is present, without labeling it as such.

- Managers are aware of their responsibilities and authority, and understand the controls in place to ensure accountability of their actions, and management of assets under their control. The delegation of authorities instrument is well understood and applied. However, with scarce resources, operational activity takes greatest priority when compared to planning for and reporting on them.

- Program initiatives are developed with great consideration of functional specialist input and support. Functional specialists (IT, Finance, Legal, Communications) are seen as integral partners to the development of new programming.

- Managers seek continuous improvement in their jobs; they are professional staff who are concerned with efficiencies and increased client service.

- For major initiatives, a business case approach is used. (Treasury Board submission approach process)

Issues / Opportunities for Improvement

- There is a need for better awareness of modern comptrollership, and a need for training on modern comptrollership tools and techniques available in the Agency.
- Regional awareness sessions are being scheduled to brief all staff.
- Formal training on modern comptrollership is being planned for fall 2002.
- Continue updating MoBMI web site to keep staff aware of progress.
- Capacity Assessment Report on Agency's Internet site.

Senior Departmental Functional Authorities

Assessment Information
☐ Senior departmental functional authorities are seen as integral partners to the business side of ACOA. They provide valued advice, both proactively and reactively. They all sit at the executive table. Their senior staff are also seen as invaluable resources to consult.
☐ Senior Finance, IT and Programs people work together on a continuous basis to integrate systems to ensure better decision-making (strategic and operational) and control / mitigate risk.
☐ In some cases, specialists are primarily transactional or process oriented (HR). They are, however, sought for strategic and operational advice. Their role has historically been reactive. This may be because of their "policing" role, often seen as enforcers or inhibitors.
☐ HR sometimes is not able to deliver high quality service (e.g. staffing for implementation of Atlantic Innovation Fund).
☐ Generally speaking, despite the many rules and regulations, Finance proactively tries to find ways to assist in operations and program delivery.
☐ The complexity of ACOA's business forces staff to seek specialist support (contracts, financial management, Treasury Board policies, delivery of programs).

Issues / Opportunities for Improvement
☐ Where appropriate, involve HR to a greater extent in development of new initiatives.
☐ HR could be more proactive in ongoing liaison with regions to seek out issues or needs with regards to classification, staffing, etc.
☐ Assess the need for standards for functional specialists' internal service delivery.

	1	2	3	4	5
Senior departmental functional authorities *Extent to which senior departmental functional authorities and supporting organizations are used for objective commentary and independent advice*	No clear functional authorities (e.g., SFO, HR, CIO) within the organization. Role of functional authorities is seen primarily as transaction or process oriented (e.g., maintaining records and controls, processing). Advice is focused mainly on the process.	Senior departmental functional authorities and staff assist the executive team in assessing the management implications of major decisions (e.g., financial, HR). Senior functional authorities are often called upon to provide strategic advice, while supporting organization is primarily transaction or process oriented.	Senior departmental functional authorities and staff are senior members of the executive team, and are often called upon to provide strategic advice and support in new program initiatives/ changes. Scope includes not only functional matters, but also effectiveness/efficiency of service delivery and management controls and practices required.	Senior departmental functional authorities and organization are playing a leadership role in integrating processes and systems to ensure the department is making sound business decisions, maintaining controls, managing long term risks, and achieving high standards of performance. Role of functional authority is well understood and highly valued.	The senior departmental functional authorities and their organizations are recognized as leaders among peers, and are perceived within the department as having strong technical and strategic expert advisory capabilities.

Planning

Assessment Information	Issues / Opportunities for Improvement
☐ See following page	☐ See following page

	1	2	3	4	5
Planning *Strategic, business and operational planning, and the linkages between them and to resource allocation*	Business plans are developed independently of strategic plan. Little or no effort is made to reconcile the two. 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 branch business plans. Plans, once prepared, are seldom used in support of program delivery.	Strategic and business plans are prepared independently. Branches prepare business plans independently. Business plans are primarily focused on meeting central agency reporting requirements. HR, IM, and other horizontal issues are addressed on a project-by-project basis, and are only partially reflected in business plans. Some effort is made to ensure consistency between business plans and strategic plan or to reconcile branch business plans.	Desired results, strategic priorities and resources are clearly stated in business plans. Strong linkages exist between strategic objectives and priorities, business plans, and operational plans and budgets. Business plans are comprehensive and reflect resources from all functional areas. Resources are adjusted annually to reflect priorities. Strong linkages between branch business plans. Results achieved in business plans are monitored against strategic priorities.	Strategic and business plans highlight organization-wide issues, major risks, and the resource implications. Assumptions are periodically challenged to ensure continued relevance. Plans reflect needs of clients/ stakeholders who are consulted as part of the process. Business plan resources/ performance targets reflect strategic priorities. Results achieved are monitored on a trend basis against strategic priorities. Plans/ resources are adjusted to reflect performance results.	Clients participate in the business planning process. Plans are used as an integral component in program management. Program outcomes are reported regularly against both strategic and business plans on a trend basis. The plans and process are highly integrated. Plans are cascaded across the organization, and are easily accessible through organization-wide information system. Plans and resources are revised periodically to reflect performance results.

Planning (cont'd)

Assessment Information	Issues / Opportunities for Improvement
- The President is developing a vision document for the Agency. - Planning at the Agency is more structured and formal than people are aware of. Annual reviews of strategic and business plans are triggered by the Estimates and Annual Reference Level Update processes. - The Strategic Plan is developed using economic reviews and forecasts, Agency and Federal Government priorities, input from key stakeholders, regional considerations, etc. The Agency goes through this multi-year strategic planning exercise on a periodic basis (3 – 5 years). - Business plans are not consistently prepared throughout the Agency. Those that are prepared consider the Agency's Strategic Plan. - Stakeholders are involved directly in program planning, their input is integrated through research and frontline staff and filtered up via working groups. - Business plans are updated annually, for realignment of focus and for adjustments to resources. - There is confusion as to what document should be considered "the" plan. Many documents exist, each with its intended audience. - The link between priorities and allocation of resources is done when programs are developed, at the front end, with input from branches and regions. Incremental changes are done yearly to these multi-year plans. - There is also another mechanism to help with the alignment of objectives : the Executive Accountability Accords. These ensure that Government of Canada and Agency priorities and goals trickle down. - Expected results are clearly stated, although some outcomes are very long term. The Agency monitors results and outcomes which are linked to strategic priorities. - There is no Strategic Planning Information System per se. The monitoring of results against strategic priorities is a manual process.	- The planning process should be formally defined, showing the relationships between related components. - Communicate the planning process to staff. - Recommend enhancements to the planning process. Build flexibility into plans, recognize external factors (such as political realities). - Organize client groups to focus on sustainable development issues. - Publish unit and regional plans on intranet sites for easy reference by staff involved.

Resource Management

Assessment Information			Issues / Opportunities for Improvement	
☐ See following page			☐ See following page	

	1	**2**	**3**	**4**	**5**
Resource management *Mechanisms for ranking program options, identifying funding requirements and allocating resources, and budgeting and forecasting*	No systematic/formal approach or process to resource allocation, budgeting or forecasting. Resource levels are adjusted on an incremental basis from year to year. Budgets are primarily concerned with allocating expenditure or cash targets. Limited consultation or involvement of operational staff in budgeting and forecasting. No commentary on budget or forecasts, and assumptions are not documented. 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 reviews. Resource levels are adjusted for new activities/priorities, and are managed independently by each organizational unit (e.g., branch, region). There is a clear formal process for budgeting. Budgets and forecasts are prepared by finance based on a broad understanding of longer term plans and base assumptions provided by operational staff. Forecasts are not reviewed for realism of assumptions. Actual results rarely correspond to forecasts. Reforecasts are infrequently prepared and in little detail. There is limited commentary prepared for the financial assumptions.	Resource planning models are used to estimate resource requirements. Mechanisms are in place to facilitate resource re-allocations between branches/ regions. A business case approach is used to allocate resources. Budgets are prepared by operational staff with advice and input from finance staff, and are clearly linked to strategic/ business plans. SFO and staff develop the budgeting framework and communicate it to managers. The budget clearly identifies objectives and assumptions. Elements are budgeted on basis of assumed consumption. Lifecycle costing is used to identify the full resources required. Forecasts are reviewed for realism of assumptions, and quarterly re-forecasts made. Managers conduct variance analysis and justify variances. 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 and to reflect changes in business plan objectives/ assumptions. 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. Budgets are closely linked to the costing approach, and link 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.	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. The budgeting approach is closely focused on outcomes and results. Budgets are closely linked with resource allocation priorities and performance results achieved.

Resource Management

Assessment Information	Issues / Opportunities for Improvement
□ Executive Committee typically reviews and approves the framework and strategy to be followed in budget setting.	□ In conjunction with the review of the planning process, strengthen link between resource allocation and strategic priorities.
□ Resource planning is done at the strategic priority level at the front end of the development of programs (business case approach, including objectives and assumptions). Then, budgets are prepared to implement and allocate resources on a yearly basis.	
□ Estimates of resource requirements are done in a systematic way, based on experience, historic trend analysis and expected changes. Forecasting models are reviewed and challenged from time to time. Major program forecasts are undertaken twice a year (late summer and mid-winter).	
□ Forecasts are primarily done by Programs staff and reviewed by Finance. Forecasts are reviewed regularly (monthly), and reallocation of resources between branches / regions is done when deemed appropriate.	
□ Budgetary requirements are identified and justified by managers in consultation with Finance staff.	
□ Budget variances are analyzed regularly at three levels: Corporate, Branch/Region and Manager levels.	
□ Some regions have very formal challenge sessions to review budgets regularly. Realignment of resources is often the result.	
□ Expenditures are tracked at the program and strategic priority level. Although the financial system has the capability to track at the strategic level, reporting at this level is not done on a regular basis.	
□ Our financial system tracks budgets based on program, not on priority. Some manual work is required to translate data by priority.	

Management of Partnerships

Assessment Information	Issues / Opportunities for Improvement
☐ See following page	☐ See following page

	1	2	3	4	5
Management of partnerships *Partnerships are used extensively by the organization in support of service delivery by leveraging the capabilities of external stakeholders, partners, and other government organizations*	Roles and responsibilities as they pertain to identifying and implementing partnerships are generally not well understood. No formal mechanisms exist for the organization to manage its relationship with partners, or to measure the extent of benefits/cost savings. Information on the success of partnership arrangements is mainly anecdotal.	The department proactively reviews its activities and services to assess where partnerships are appropriate. Managers see partnerships as one way of doing business better but have only a broad understanding of their benefits and risks. Guidelines are in place to help managers implement new partnerships. A clear decision-making process is in place for authorizing major partnerships. A formal consultation process exists for stakeholders to provide input at critical stages of a project. All new partnership arrangements are supported by a business case and risk assessment.	Managers regularly consider options in terms of service delivery methods including partnership opportunities. Functional specialists play a pro-active role in assisting managers with the assessment and implementation of partnership arrangements. The HR strategy for affected staff is well developed and understood. Training programs are in place for managers and specialists. Toolkits exist to guide managers at each stage of the process. Systems are in place to monitor the performance of external partners, with incentives and sanctions. Benchmarking is done to compare costs with external suppliers. Risk management policies are in place for major partnerships. A consistent approach is used throughout the Department to track the overall performance of governance/ partnership arrangements..	The department has a long-term plan and has committed resources at the corporate level to support new service delivery methods including partnerships. Major partnership risks are identified in strategic and business plans, and the assessment of partnerships is an integral part of business planning and on-going decision-making. The organization has experimented with new types of governance and financing arrangements. Partnership opportunities are identified on a cross-functional basis. Processes are in place at the project level to allocate risks to the parties. Partnership risks are monitored on an on-going basis. Tools and techniques are well-developed and used consistently across the department. Performance information on governance arrangements is readily accessible.	The department is recognized across government for innovation, efficiency and success in implementing new service delivery methods. The department is benchmarked against and often called upon to provide advice to other departments on the benefits and risks of implementing partnerships. The organization has earned a high level of trust from stakeholders. Significant risks and implications are communicated to stakeholders regularly. Performance results on governance arrangements are an integral part of overall departmental performance reporting. Tools and models are assessed continually and updated based on new trends and technology.

Management of Partnerships

Assessment Information	Issues / Opportunities for Improvement
- Partnerships are used extensively for program delivery in ACOA. Partnerships are used to a limited extent in the Corporate Services functions. - There is a concern that there is an over reliance on partners in program delivery, and that some partners are now dependant on ACOA to survive. - The partnerships that are used are usually significant (significant dollar amounts involved), so having an individual manager implement such a partnership may not be practical. A business case approach and risk assessments are now required for new partnerships. - Terms and conditions of programs, program procedure manuals, contract regulations and the Treasury Board Transfer Payment Policy provide some guidance for the entering into partnership arrangements. - Consistency in our approach to partnering comes from the development and approval process, and the key people involved. - The terms and conditions of partnership agreements set out roles, accountabilities and expected results. However, the Auditor General has indicated that these are not clearly defined enough to facilitate appropriate monitoring. - In general terms, monitoring of partnerships is done through committee meetings and ongoing awareness, liaison and participation. A certain level of management comes naturally from the fact that some partners share offices with ACOA staff. - Some partners are required to submit strategic and work plans against which we monitor the partnership. Another way is to monitor their projects / clients.	- Evaluate long-standing partnerships for effectiveness. Some work has been started on evaluating effectiveness of major non-commercial partners under BDP and Community Futures. - The Agency is currently analyzing the weaknesses identified by the Auditor General with a view to bringing greater clarity and consistency to guidelines. - More specific guidelines could be prepared for entering into various partnership arrangements. - Increase consistency (where applicable) in the approach to partnering between regions. Flexibility is needed; increase staff's awareness of regional differences in this area, including reasons for differences.

Client Relationship Management

Assessment Information	Issues / Opportunities for Improvement
☐ The Agency manages its client relationships through its account managers, who are the single point of contact for clients, thus building strong relationships. The Agency has a Client Management Function as part of the Policy & Programs Branch. ☐ Client groups are frequently consulted for their views on matters related to current and new programming. In addition, ACOA has a very strong relationship with industry associations and often partners with them in program delivery. Therefore, clients' existing and future needs are well understood by the Agency. ☐ The Agency has a Strategic Plan for Service Quality and it is in the process of being implemented. ☐ The Agency's Client Relationship Information Management System (QAccess) tracks key data. ☐ The Agency uses consulting and advisory services (CAS) to assist clients.	☐ Continue full implementation of the Strategic Plan for Service Quality.

	1	2	3	4	5
Client relationship management *Commitment to consciously strengthening relationships with client organizations, and to integrating and coordinating how client services are developed and delivered.*	There is no formal client management role in the department. Relations with clients/ stakeholders are primarily at the individual level. The department has limited systems and infrastructure to support the operations of the client management function.	A client management function (e.g., client managers, client relationship teams) has been established where warranted by the scale and complexity of a client's interactions with the department. Personnel from key operational, program and supporting policy and functional groups work together to serve key clients. Basic information exists on key clients and stakeholders. Clients are aware of who to contact in the case of issues or new service requirements.	The department liaises with key client organizations to address existing and new service requirements, promote new services, and to share information on clients' future plans and priorities. Client service plans have been developed for key clients. A client management function marshals and coordinates resources from across the department to ensure service delivery commitments are satisfied and service delivery problems are resolved.	The department develops close client relationships directed toward fully understanding clients' needs. The client management function sets objectives for the department with key clients, and monitors existing service delivery performance and client satisfaction. Client organizations participate directly in planning sessions. Products and pricing are well understood by clients. The supporting infrastructure is in place—systems that track client intelligence, record client activity, service levels. The performance of the department is tracked for each key client account.	The department has an in-depth knowledge of the client's business. The client management function has had a positive impact on the volume of client business and client satisfaction. Departmental services are seen to be "seamless" by clients. Client intelligence and lessons learned are shared throughout the organization. Program and service delivery staff work closely together to best serve the client, regardless of where they are in the organizational structure.

Integrated Performance Information

Integrated Departmental Performance Reporting

Assessment Information	Issues / Opportunities for Improvement
☐ See following page	☐ See following page

	1	2	3	4	5
Integrated departmental performance reporting *Key measures exist to monitor overall organization-wide performance and best-value results*	No departmental performance measures.	Each Branch measures performance at organization-wide level independently. Department-wide priority areas to be measured have been identified. Departmental performance measures have been organized in a organization-wide reporting framework (e.g., balanced scorecard). The methods of collecting the information, and sources of information, have been identified.	High level strategic measures for the department are in place, and are linked to strategic vision and priorities. Linkages between measures are evident. Performance measures have been communicated, and agreed upon. Staff have received training. Measures cover both financial and non-financial, and provide historical and future oriented view. Information on the results of the performance measures is available in part. A mix of quantitative and anecdotal information is used.	Performance results are reported for the organization as a whole over time. Results are monitored against targets and the department's strategic objectives. Information is valued by senior management and the Minister, and is often used for decision-making and external reporting. Results are used to make trade offs in organization-wide priorities. Departmental measures are refined on an ongoing basis.	Performance results indicate positive improvement. Strategic and business plans are modified accordingly based on results achieved. Information is readily accessible through executive information systems. Information needs and systems are periodically reassessed based on changing business needs and identified reporting gaps. Performance information is available so that the department can report performance to stakeholders on a horizontal portfolio basis, e.g., health portfolio.

Integrated Departmental Performance Reporting

Assessment Information	Issues / Opportunities for Improvement
☐ The ACOA legislation is very specific regarding our mandate and goals. By focusing on these, specific results and measures have been identified, along with interim indicators and key performance indicators.	☐ Recommendations be made for improving the integration of the planning and performance reporting processes.
☐ Performance targets are formally reported on annually by program and by service line, which can be rolled up to a strategic priority level. High quality methodology is used to analyze data from various sources, including Statistics Canada, surveys, trend analysis, QAccess.	
☐ The establishment of performance measures is done in conjunction with the Programs branch. They are both financial and non-financial. They are used for reporting past performance and for planning purposes.	
☐ However, these expected results and strategic outcomes are not well used in an integral way to manage expenditures or activities. They are not well operationalized.	
☐ The Agency's Benefits Monitoring Tracking System allows for good analysis; but work is required to improve the reliability and currency of results information. There still remains a need for manual data gathering and analysis.	
☐ Regional differences in economy challenge the applicability and useability of Agency-wide measures for success.	
☐ Performance measures are perceived to exist for external reporting and do not permeate through the organization.	

Operating Information

Assessment Information	Issues / Opportunities for Improvement
- The Agency has a Strategic Plan for Service Quality and it is currently being implemented. - Each contract has measurable targets that can be tracked on a transaction basis. QAccess is a system that supports transaction tracking, but its use for this purpose is not consistent. - Monitoring of service quality and efficiency is more prevalent on commercial side of ACOA. Non-commercial projects are more difficult to track as there are other "soft" factors affecting their success. The current systems focus on internal efficiency as opposed to client satisfaction. - Some managers review reports on internal efficiencies (number of clients visited, processing times, number of projects approved). However, each project file is different, and standards do not necessarily apply well to the type of work ACOA does.	- An increase in the consistent use of QAccess or other system to track transactions, resulting in improved data quality for better analysis. - Continue to implement Strategic Plan for Service Quality. - Increase service quality information in program delivery. Assess the need for Service Quality Standards for all programs.

	1	2	3	4	5
Operating information *Measures and systems to monitor service quality and efficiency of program delivery*	Information on operating measures is not collected or reported on a systematic basis. Systems used for tracking operating results are either non-existent, unreliable or incompatible.	Operating measures exist to varying degrees by organizational unit (e.g., branch). Operating performance is monitored on an ongoing basis. Formal systems are in place to track operational performance, though systems do not always have full functionalities required. In some cases, managers maintain separate records for management purposes in addition to formal systems. System links and data flows are not well understood.	High level information is available for key operational indicators but with limited "drill-down" capability. Operating performance measures and targets are in place in most organizational units. Operating results are monitored on an ongoing basis, and actions are initiated by program managers to improve results. Staff receive training in use of performance measurement systems. Formal systems in place to track operating results are considered timely, accurate and reliable. Systems are "stovepiped", however system links and data flows are well understood.	Information on operating results is easily accessible in organization-wide performance information systems. Service delivery teams use information on an ongoing basis to initiate process improvements. Strong linkages exist between operating results and business plans. Information is an integral element of resource allocation decisions. Operating systems are linked and interfaced/ integrated with financial and other systems. Re-keying and manual intervention is rarely needed. Customized reports are available with limited effort.	Operating results are monitored over time. Key operational measures show positive or stable trends in results. Different measures are in place for different client groups. Measures are added and deleted as priorities change. Operating measures are cascaded throughout the organization and are linked to strategic objectives and priorities. Staff can easily obtain the operating information they require through online access to drill down facilities or simple user friendly report writers. The information is accurate and timely.

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Measuring Client Satisfaction

Assessment Information

- Regions have differing levels of client satisfaction monitoring. Because of the small size of some regions, clients and Agency staff may know each other on a personal level; so client monitoring becomes very regular, if informal. Some regional offices send customer satisfaction surveys to clients at the time of decision (approval or rejection) and again at the time of final disbursement.
- There is a corporate plan in place to regularly measure client satisfaction as part of the Agency's Strategic Plan for Service Quality.
- The Head Office survey results have been distributed to staff, and results are incorporated as an element of action planning.
- Communications conducts public opinion surveys every three to four years. Results are shared with the Executive Committee and Minister's staff, and are used in speeches, etc.
- There is no separate client complaint process; complaints are tracked or reported on an informal basis. They are resolved on a case-by-case basis.
- Training has been offered to account managers on how to deal with difficult clients.

Issues / Opportunities for Improvement

- Increase consistency in collecting information on client satisfaction.
- Continue to implement Strategic Plan for Service Quality.

	1	2	3	4	5
Measuring client satisfaction *Utilization of client survey information on satisfaction levels, and importance of services*	Client satisfaction information is collected on an informal and ad hoc basis.	Approaches to collecting client satisfaction vary across the department, and tend to vary from year to year depending on management priorities. Limited monitoring and analysis of results. Information collected is not always seen to be useful.	Formal systems exist across department 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 a department-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 a department-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 results indicate positive trends. 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.

Service Standards

Assessment Information

☐ The BDP has been completely process mapped across the Agency. Currently, a pilot project in the NB office is in process to monitor the efficiency and effectiveness of program delivery. This may lead to the establishment of standards Agency-wide.

☐ There are some internal service standards in the Finance, Legal, HR and IT areas related to levels of service to internal clients.

☐ The Agency has a Strategic Plan for Quality Service which is addressing service standards.

☐ Some regions have their own standards and tracking mechanism in addition to the corporate ones.

Issues / Opportunities for Improvement

☐ Continue with current NB pilot project to establish service standards.

☐ Review Agency programs and operations to identify areas where service standards could be established.

☐ Continue to implement Strategic Plan for Service Quality.

☐ Assess the need for standards for functional specialists' internal service delivery.

	1	2	3	4	5
Service standards *Monitoring against client service standards and maintaining and updating 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 being developed. 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. Overall department standards are well known. 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 re-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.	Results of service standards show positive or stable results. 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.

Evaluative Information

Assessment Information
□ All programs have an evaluation framework.
□ The Review Plan is developed considering the risk areas of the Agency and its strategic priorities.
□ Evaluation is seen as an integral part of program management. The quality of results achieved determines whether programs continue or not.
□ Evaluations are geared toward the established objectives, but the contribution of the program to strategic priorities can also be measured.
□ There is an Agency Audit and Evaluation Review Committee chaired by the President. The Review Committee approves the Review Plan.
□ Evaluations are made public, and the results are integrated in external reporting.

Issues / Opportunities for Improvement
□ Increase staff awareness of Agency evaluative information.
□ Evaluation frameworks should be put in place for the Agency's strategic priorities and key initiatives.
□ More effort is required to measure the results effectiveness of the Agency's partnerships with non-commercial organizations.
□ The Executive Committee should regularly review progress toward results for each of the Agency's strategic priorities.

	1	2	3	4	5
Evaluative information *Utilization of non-financial information related to program effectiveness and outcomes*	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 in some program areas. An evaluation plan is in place, and is based on strategic priorities.	Evaluation frameworks, and data gathering procedures, are in place for all major program areas. Program delivery outcomes are clearly defined and are linked to the strategic priorities of the department. 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 planning. Evaluation is seen as an integral part of program/regional management. Evaluation prioritization is closely linked to business planning and the department's risk profile.	The department 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.

Financial Information

Assessment Information	Issues / Opportunities for Improvement
☐ See following page	☐ See following page

	1	2	3	4	5
Financial information *Reliable financial information is available in a timely and useful fashion*	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 managers to maintain 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. Finance prepares commentary on results with limited input from operational staff. Financial reporting cycles are not always in sync with operating information reporting cycles. Finance is responsible for meeting overall organization financial information requirements.	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. Finance works closely with operational managers to understand results and jointly prepare commentary. Managers have strong sense of ownership of financial information. External reporting requirements (e.g., Parliament) are consistently met.	Fully integrated on line, real time systems with flexible reporting. All transactions in financial, asset, human resource and other operating systems (e.g., outputs, cycle time, workload) are linked and interfaced/integrated to meet business requirements. Rekeying and other manual intervention is rarely needed for data gathering. Financial information is considered to be a corporate asset, and is fully transparent across the organization.	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. Low cost transaction processing providing accurate and timely information.

Financial Information (cont'd)

Assessment Information	Issues / Opportunities for Improvement
- Generally speaking, senior management is satisfied with the financial information it is receiving. - Corporate Monthly Financial Statements are normally available within 5 days of month-end cut-off, draft statements are usually available within 12 hours of month-end cut-off. Reports are available both in hard copy as well as electronically to all Agency employees. - Financial reports can be complex to read depending on the target audience. - Some would like to have more analysis of data. Data warehousing and Crystal Reporting give great flexibility in developing reports to facilitate analysis. - On-line financial information is available to managers and staff through the Agency intranet site as well as through the Executive Information System. - Finance and Program systems, while separate, are integrated. No duplicate keying of information. Some interviewees viewed the financial system as complex and difficult to use. - Finance staff in the Agency meet regularly with program managers to discuss and understand forecast requirements. - There is very little need to maintain "black book" systems in the Agency to supplement the corporate system. - External reporting requirements, i.e. Treasury Board and Parliament, are consistently on time and of high quality. - Finance and Programs managers are involved when changes to or new modules are developed in the financial system. - Financial system does not adequately support Federal / Provincial data.	- Need to educate and train staff on the information and tools available in the Agency, and identify gaps. - Investigate opportunities for greater system integration (Asset, HR, Finance, Programs).

Cost Management Information

Assessment Information

- Cost information by activity is not currently available in the Agency's corporate systems, however, the systems do have the capability to track such information. Analysis of costs by activity is undertaken on an ad-hoc basis as necessary.
- There is a Salary Forecasting project planned for fiscal year 2002-03 which will provide a distribution of salary costs by activity.
- ACOA is currently reviewing service delivery through the Generic Business Architecture & Design for Grants & Contributions Services. This project will define the scope of service delivery in ACOA.

Issues / Opportunities for Improvement

- Conduct study to determine the benefits of conducting activity costing of service delivery.
- Pursue the Salary Forecasting project.

	1	2	3	4	5
Cost management information *Mechanisms for using activity/product/results-based costs*	Cost information is maintained based on traditional object-based ledger (e.g., salaries, travel, O&M) 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 in place that trace costs from activities to results. Costing systems consolidate cost information from many sources. Employees update time spent through an automated interface. Cost information is readily accessible through the server. Costing information is used to guide management decisions. Costing systems and budgeting approach are closely linked.	Activity, product, service, and results 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.

Motivated People

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Modern Management Practices Competencies

Assessment Information	Issues / Opportunities for Improvement
☐ Competencies are identified through position descriptions, statements of qualifications. This is not termed "modern management practices competencies" as such, but the essence is present in job descriptions. ☐ In general terms, competency gaps are formally identified through yearly performance appraisals, and informally on a daily basis as issues arise. ☐ This area (gap analysis) varies greatly depending on the personality of each manager. There is no Agency-wide thrust. ☐ The Agency is working on redeveloping the HRIS to allow for a competency dictionary. This is being done in conjunction with 32 other departments in the context of new e-HR initiatives and HR modernization.	☐ Identification of modern management training opportunities (e.g. training on coaching or risk management) in managers' training plans. ☐ Conduct specific training in certain areas of modern management. ☐ MoBMI training sessions are planned for Fall 2002. ☐ Assess the need for formally defined management practices competencies at ACOA. ☐ Leverage the work undertaken by Treasury Board in the identification of Public Service modern comptrollership competencies.

	1	2	3	4	5
Modern management practices competencies *Extent to which modern management practices competencies are defined and managers have access to training*	Little or no information exists on competency requirements for modern management practices for either functional specialists or managers.	Modern management practices competencies have been defined. Additional knowledge requirements for modern management practices have been identified. Skills gaps have been established. There has been limited focus on improving modern management practices competencies (e.g., training, sharing of best practices).	Managers' skills gaps in modern management practices are being addressed. Learning plans have been developed. Training requirements on modern management practices are being sourced. There is "cross-fertilization" between functional specialists and line managers. Mechanisms are in place to share best practices.	Managers are applying modern management practices in their day-to-day operations. Training and funding in modern management practices have high priority. Functional specialists and managers have been trained. Modern management practices are an integral element of the departmental training program.	Modern management practices competencies and training are an integral component of goal setting/ performance evaluation. Managers have suitable knowledge of modern management practices, and are knowledgeable of functional disciplines and legislation. Functional specialists are knowledgeable of programs and operations.

Employee Satisfaction

Assessment Information

- There was a Public Service-wide Employee Survey conducted a few years ago that provided an indication of employee satisfaction; a new Public Service-wide Employee Survey was undertaken in Spring 2002.
- The Agency is small enough to be able to monitor employee morale informally. Some regions have undertaken their own internal employee surveys.
- Some regions have established communication committees to provide a conduit for feedback. Internal staff meetings at the unit and directorate level are very common and provide opportunities for assessing employee morale.
- All staff days or employee corporate days are common in the regions and provide staff with information on Agency initiatives and permit employee input.
- An open-door policy is followed in most Agency organizational units.
- Morale is seen as being very high in the Agency.
- Managers know their staff well and talk to them frequently on an informal basis, thus providing an opportunity to assess employees' degree of satisfaction.
- Annual employee reviews also provide a more formal vehicle for assessing morale.

Issues / Opportunities for Improvement

- Develop action plan items while incorporating the results of the new Public Survey results; ensure follow-through with concrete actions.

	1	2	3	4	5
Employee satisfaction *Mechanisms in place to monitor employee morale and staff relations*	Information on employee satisfaction 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 mechanisms are in place to survey employee satisfaction on a regular basis, and results are tracked over time. Results are communicated 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. Employee satisfaction issues are addressed on an ongoing basis. Results of employee satisfaction surveys have been improving.	Employee satisfaction survey tools are regularly reviewed and improved. New programs are introduced as appropriate to improve employee satisfaction. The linkage between employee satisfaction and organizational performance is quantified. The organization is recognized externally for its leadership in this area.

Enabling Work Environment

Assessment Information	**Issues / Opportunities for Improvement**
☐ See following page	☐ See following page

	1	2	3	4	5
Enabling work environment *Practices for communication, wellness, safety and support that enable staff to provide client-focussed delivery while reaching their full potential*	The prevailing culture reinforces compliance and risk averse behaviour where staff are expected to follow orders and defined procedures. Communication tends to be downward, with management controlling and limiting information to staff. Changes are decided by management and communicated as necessary to staff. Staff have little input into decisions. Cross-functional communication is limited. Staff have little influence over their work or work environment.	Though there is management control, staff are encouraged to increase productivity and look for efficiencies. Staff provide input and are allowed to make suggestions when changes occur. Information is available for monitoring purposes and shared amongst functions where interrelationships exist. Newsletters and bulletins are used to keep staff informed of changes and initiatives. Work/life balance is emphasized.	Staff are acknowledged as a key asset and programs are implemented to allow growth on the job. Staff are given opportunities to provide input, to modify procedures and to make decisions regarding their immediate work. Staff are consulted before major decisions are made, and are often enrolled in cross-functional taskforces to recommend solutions. Information flows freely within functional areas, and is shared between functional areas.	The importance of employees is emphasized through the supportive role of management. Open and rapid communication and information flow are apparent. Staff have access to process and client service data so they can make decisions independently for continuous improvement. Communication with clients and stakeholders is open and constant, with information and decisions being shared in partnership arrangements. Staff are involved in all decisions regarding their work environment.	Staff are treated as partners in the business with managers. Both can share ideas and assist each other in service delivery. Continuous learning is emphasized. Internal information systems are constantly used to share information, give feedback and celebrate achievements and initiatives. External communication and media use are highly rated by stakeholders. Individuals and teams are challenged to take decisions or make suggestions on any process or product that would improve client service.

Enabling Work Environment

Assessment Information

- There are pockets of good communication (especially in the regions). The culture of the Agency is very results-oriented, with preoccupation with program delivery. This tends to result in communication taking a back seat.
- Some interviewees felt that the extent to which information is shared is usually a function of individual manager style.
- Some interviewees indicated that there is not enough personal contact (i.e. too many e-mails).
- Most offices hold corporate days where employees have an opportunity for input. Some offices have employee communication committees. Open-door approach is prevalent in the Agency. The ACOA newsletter is another medium to keep staff informed.
- Our professional staff see continuous improvement as part of their job, largely looking for better, more efficient ways of doing things. Generally, staff have flexibility in the way they work, as long as the work gets done.
- When major projects are undertaken, a team approach is usually taken, grouping people from across the Agency. They are involved in the decision-making, and there is usually a coordinated communication attempt. The degree of input from other staff depends on the manager's style.
- Worklife balance is recognized as important by some managers. Excessive work hours are sometimes the result of having highly motivated people (self-inflicted pressure). It has not been the practice among Agency professional staff to submit overtime claims. In addition, some interviewees indicated that it is difficult for people to take time off.
- There is traditionally a desire to be innovative and open, but the Agency is becoming more of a mature organization, and policies and procedures are now well established in most areas of the Agency.
- Recent changes in delegation of authorities are seen to be having a negative impact on employee morale.
- The Agency has a Health and Safety committee.

Issues / Opportunities for Improvement

- The flow of information between functional areas could be improved.
- Suggestion boxes may be a tool that management could adopt as an additional vehicle for employees to suggest improvement with possible rewards for adopted suggestions.
- HR could keep an inventory of training and development courses, including evaluations of these courses done by past participants. This would permit managers to match staff needs with good available training.
- Ensure excessive amounts of leave are not accumulated (in context of employee wellness).
- Conduct wellness seminars as appropriate.
- Increase communication and clarification on consistency of application of Programs guidelines where delegation of authority has not been maximized.

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Sustainable Workforce

Assessment Information	Issues / Opportunities for Improvement
□ There are no formal work measurement methods in place. Nor would it lend itself well to all areas of ACOA because of the nature of our business. Some project files are more complex than others, even if they are in the same program. □ Before assigning work, managers consider the complexity of the work, conflicting priorities, existing workload, and individual capabilities. Managers solicit input from staff to determine the reasonableness of workload. Unfortunately, it frequently occurs that the good workers repeatedly receive more work because they are reliable. □ Some work is assigned by caseload, particularly in the case of BDP, which is conducive to this type of allocation. □ Some staff have the flexibility in the way they work, as long as the work gets done. Many interviewees indicated that staff were overworked. □ The Agency is implicated in the renewal of the public service by hiring summer students and co-op students for work terms.	□ Assess the appropriateness of workloads.

	1	2	3	4	5
Sustainable workforce *The energies of staff are managed wisely to help sustain the organization's viability*	No measures exist for determining productivity or expected outputs. Work assignment is based on incoming volume with little consideration of capacity or priorities.	Work measurement methods have been applied to determining approximate times for completion of some tasks and work volumes are assigned on this basis. Standards are adjusted for new technology and experience gained.	Workloads and deadlines are assigned in accordance with performance standards and business plans. Staff have input into establishing standards that are used to measure their productivity and rate performance. Climate surveys are used to obtain staff feedback on pace and volume of work. The organization provides for flexibility in how work is carried out (e.g., flexible work arrangements).	Performance contracting is practiced for establishing agreed-to performance standards and expected outcomes. Staff are involved in the process and may request adjustment for unforeseen delays and other priorities. Managers survey staff to ensure workload expectations are reasonable, and to look for signs of stress and assist employees in coping.	Individual differences are acknowledged in both staff and clients, and workloads are adjusted accordingly. Teamwork is encouraged and work distributed in line with individual competencies and preferences. Balance between work and personal lives is encouraged and managers model the personal workload management they expect from staff. Staff surveys show that workload demands are considered reasonable and controllable.

Valuing Peoples' Contribution

Assessment Information	Issues / Opportunities for Improvement
☐ See following page	☐ See following page

	1	2	3	4	5
Valuing peoples' contributions *Extent to which the organizational culture fosters staff participation, team building, sharing of ideas, risk taking, innovation, and continuous learning; and rewards or provides incentives for such behavior*	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. Rewards, recognition and incentives programs are not perceived to be linked to peoples' contributions.	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. Government–wide rewards, recognition and incentive programs are applied.	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. A mix of national and local rewards, recognition and incentive programs are in place. A strong link exists between incentives, rewards, recognition and peoples' contribution.	People are empowered to take responsible 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. Incentives are place to reward consistently high performers.	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. People are continuously cited for their exemplary behavior. Organization is continuously renewing competencies required. Value of human capital in the organization is measured and tracked over time. Incentive, rewards and recognition systems are constantly being improved, and customized to the needs of the organization.

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Valuing Peoples' Contribution

Assessment Information

- Employees are valued and respected. The level of value and respect is often related to the perceived importance of an employee's work, and linked to the timeliness of results of the work.
- For major change projects, staff input and opinions are solicited. Change is seen as positive if it is beneficial to client service.
- Employees are empowered in managing their own work and are generally well paid, with yearly increments. However, many people are at the top of their salary ranges.
- There are no incentives linked to performance, other than the EX performance pay.
- Standard government recognition awards are used at managers' discretion (such as Instant Awards, Outstanding Achievement Awards). Other informal rewards are used such as, training courses and participation at conferences.
- Communication is very open and there are a number of avenues for expressing views/making suggestions; a great deal of information is available from the Agency web site for clients and the public in general.
- The President has indicated that his goal is for ACOA to be in the top 100 workplaces of choice in Canada.
- Nova Scotia regional office has established a $2,000 training account for each employee.

Issues / Opportunities for Improvement

- Investigate the applicability of applying the NS training account concept Agency-wide.
- Identify rewards and incentives that are meaningful and that are better linked to performance.
- A committee is to be formed and a document drafted dealing with the matter of "ACOA as an employer of choice". Consultations will then be held with employees to seek their input.
- Assessment of vacation leave accumulated and reasons for the accumulation (in the context of employee wellness).
- Reward consistent high performers, instead of only the one-time "special project" high performers.

Mature Risk Management

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Integrated Risk Management

Assessment Information	Issues / Opportunities for Improvement
☐ See following page	☐ See following page

	1	2	3	4	5
Integrated risk management *Measures are in place to identify, assess, understand, act on, and communicate risk issues in a corporate and systematic fashion*	No formal 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. Risk assessment is done extensively at the operational level. Risk management is applied primarily to major initiatives involving significant resources. No policy or guidelines exist at the department-wide level. Department-wide issues are dealt with on a "one-off" basis as they arise. Contingency/ reserve funds are in place to deal with unforeseen events. Potential liabilities have been identified and strategies have been developed and implemented to manage them. The organization is beginning to use a common risk management language.	An integrated risk management framework is in place. The department maintains a corporate risk profile. Management direction on risk management and organizational risk tolerance is communicated, and senior managers champion risk management. Major risks are identified and plans developed to manage risks. Risk management is integrated into decision-making. Managers are trained in and apply risk management concepts, techniques and tools. A common risk management process is applied at all levels. There is a consistent understanding of what risk management means. Consultation with stakeholders is ongoing. Evaluation and reporting mechanisms are being developed to report on risk performance.	Integrated risk management is embedded in the department's corporate strategy and shapes the department's risk culture. Continuous risk management learning is encouraged. The results of risk management are integrated in organizational policies, plans and practices. Learning from experience is valued, and lessons are shared. Various tools and methods are used for managing risk (e.g., risk maps, modelling tools). The department reviews its risk tolerance over time. Sharing best practices and experiences is used to increase managers knowledge base. Advisors help integrate a corporate focus on risk management.	Risk management supports a cultural shift to a risk-smart workforce and environment. The integration of risk management into decision-making is supported by a corporate philosophy and culture that risk management is everyone's business. The department embraces innovation and responsible risk-taking. Results of risk management are used to support innovation, learning and continuous improvement. The department is seen as a leader in risk management.

Integrated Risk Management

Assessment Information	Issues / Opportunities for Improvement
- ACOA has no formal Corporate Risk profile. In many instances, the awareness of issues brings people to manage risk on an intuitive basis. Risk management has been built into our mindset, because of past experience with media and with political realities. - Because of the decentralized nature of the Agency, and the differences between provincial economies, risk considerations are not necessarily the same. - Risk management is built into the due diligence process in approving commitments and projects. Financial, economic and analytical tools are used, as well as manuals and a formal delegation of authority instrument. People are culturally attuned to risks. Risk is what ACOA is all about. - ACOA has an Internal Audit Risk Management Framework. - The Review Plan is developed considering the risk areas of the Agency and its strategic priorities. - For major IT initiatives, an IT risk framework is prepared. IT also has anticipated future needs by developing POEMS (Process Operational Enterprise Module System). - Historically, we mitigate human resource risk through the hiring process. - The Agency has a very sophisticated risk management tool for assessing risk for commercial projects under its BDP. Extensive risk assessments are performed on a program-by-program and project-by-project basis. Some of the risk management is done through policies and procedures, some is done through a rigorous reporting and communication process. Risk management is integrated in decision-making, by account managers and by senior management. Monitoring of high risk projects is increased. - The management of operating resources in the Agency is perceived by many managers as being risk adverse. - There is a risk management tool called Threat and Risk Assessment for the security area of the Agency.	Formalize and integrate a Corporate Risk Profile for the Agency.

Integrated Management Control Framework

Assessment Information	Issues / Opportunities for Improvement
☐ See following page	☐ See following page

	1	2	3	4	5
Integrated management control framework *Appropriateness of management controls in place, and linkages between controls through an integrated control framework*	Transaction controls are largely paper based. Multiple approval levels in place. Account verification is done on a 100% basis without regard to materiality or risk. Revenue controls are weak. Fixed asset records are incomplete, verification is not done regularly. Delegation records are not regularly maintained. Controls are perceived to be impeding decision making and managers' ability to fulfill their accountabilities. Policies and procedures are not up-to-date.	Systems are 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 and authorities are documented and reviewed periodically. The authority structure is seen as a control instrument rather than a strategic tool. Authorities are applied inconsistently across the department.	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, expenditures, contracts and contribution agreements. All legislation, regulations and executive orders are complied with, and spending limits are observed. Comprehensive authority structure exists for most functions of the organization, and is updated periodically. Delegation of authorities are consistent with operating responsibilities.	Control framework is in place and fully integrated. Controls are built into, not onto 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. Strong fit exists between the authority structure and the corporate values and culture of the organization. Authorities support responsive service delivery to clients.	Managers conduct self-assessments of controls required. Managers are made aware of potential control weaknesses. Control framework is used strategically to support strong ethics and values in the organization. Authority structure is closely related to the organization-wide policy on risk management. Authorities are used as a strategic enabler in the management of the organization.

Integrated Management Control Framework

Assessment Information

- The internal control environment is deemed to be effective, reasonable and strong, but not efficient in all cases. There may be too many controls: from acquisition cards to corporate editors. This concern is especially true for operating dollars.

- Typically, materiality is a consideration in establishing controls, and the controls are built into processes: due diligence is done at the front end of projects through the approval process, and formal controls are in place to monitor the project throughout.

- The delegation of authorities instrument is understood, complied with and reviewed periodically. It is consistent with operating responsibilities and internal control (i.e. segregation of duties).

- Some controls are electronic (integrated in the financial system, QAccess) while others are manual (communication/approval process)

- The more serious the consequence, the more serious is the process and its controls. Statistical sampling is used in certain areas for both G&C and O&M.

- In asset and HR management, the control framework comes from the fact that everything is centralized.

Issues / Opportunities for Improvement

- Document an integrated management control framework consistent with the Treasury Board Integrated Risk Management Framework.

- Conduct an assessment of the existing state or risk against the controls identified in the framework. Identify significant gaps and create action plan to address.

- Train employees on the management of an effective control framework.

Clear Accountability

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Clarity of Responsibilities and Organization

Assessment Information	Issues / Opportunities for Improvement
☐ Responsibilities and accountabilities are generally clearly understood and well stated in job descriptions and workplans. ☐ The Agency delegation of authority instrument allows for a great deal of empowerment to staff in operations and the delivery of Agency programs; actual delegations may vary from one area to another. ☐ Delegation levels for non-commercial projects have recently changed and are causing concern amongst some employees. This is likely to impact on employee morale. ☐ Performance agreements are in place at the senior levels of the Agency and these clearly outline roles and responsibilities and expectations. Many managers use these agreements to assign accountability for results. ☐ Staff know who to consult for specialist support.	☐ Maximize delegation of authority to pre-October 2001 levels.

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Clarity of responsibilities and organization *Clarity of assignment of responsibilities and accountabilities throughout the organization*	Management and specialists roles and responsibilities are generally not well understood in the organization. Confusion exists in accountabilities for achieving and reporting results.	Some confusion exists as to responsibilities of management and specialists. Some overlap in roles and responsibilities among managers and/or specialists. 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 the organization's objectives. Accountabilities are clearly defined at each management and specialist level, and are 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 understanding of responsibilities that provides the framework for modern management practices such as resource management and performance reporting.	Management and specialist responsibilities are constantly reviewed in light of external client/stakeholder and central agency requirements. Changes to structure and responsibilities are made pro-actively.

Performance Agreements and Evaluations

Assessment Information	Issues / Opportunities for Improvement
☐ Senior executives have accountability agreements that set out accountabilities and establish priorities and expected results. ☐ Quantitative and qualitative targets are included in performance agreements but typically they do not include financial or operational targets. ☐ Some interviewees indicated that employee performance appraisals are not being conducted on a regular basis.	☐ Review the performance agreement process to ensure it links to Agency plans. ☐ Need to include financial and operating goals and measures in performance agreements. ☐ Ensure that all employees receive an annual performance review. ☐ Performance agreements should include commitments to the principles of sound results management.

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Performance agreements and evaluations *Extent to which the achievement of financial and operating results is embedded in performance agreements*	No performance agreements are in place.	Performance agreements are in place for senior executives that define accountabilities, and establish priorities and measures of performance vis-à-vis accountabilities. Achievement versus performance agreements is a key consideration in the evaluation of the performance of the senior executives of the organization. Systems to consolidate and report performance information against financial and operating goals are not yet in place.	Performance agreements are in place on a widespread basis for most managers. The agreements reflect organizational objectives, and are closely aligned with business plans, work plans and budgets. Performance agreements are seen as a key driver of business planning and performance reporting, and form the principal basis for the evaluation of performance of managers. Performance information is collected to measure achievement of financial and operating results specified in performance agreements.	The performance agreements at the various management levels are closely linked. Information in performance agreements is shared openly between managers and staff. Managers' performance agreements are adjusted, as required, to reflect changes to priorities and business and work plans, due to changes in the environment. Performance information is available on a trend basis to measure achievement of financial and operating results specified in performance agreements.	Priorities and performance targets in performance agreements are cascaded to the individual objectives and goals of staff. Performance agreements are revised periodically to reflect new organizational priorities and changes in strategic and business plans. Performance reporting systems and accountability agreements are closely aligned. Achievement of modern management practices responsibilities is assessed and deviations explained.

Specialist Support

Assessment Information
☐ Functional specialists are generally seen as full partners in analysis and decision-making.
☐ Specialist support comes from inside and outside the Agency. The fact that we are not in Ottawa puts us at a disadvantage for specialist support – specialist communities such as Legal, IT, Audit and HR are central in Ottawa.
☐ In-house specialists are very familiar with ACOA's programs and operations. This facilitates the consultative process. However, some specialists are seen as enforcers (HR especially) and inhibitors to the process. Despite this, they are key to ACOA's work.
☐ HR specialists are basically transactional, and are too centralized. However, this allows HR to have more specialized and experienced staff.
☐ Internal auditors are reactive, but this is the nature of their work.
☐ A large number of our staff have professional designations and certificates. Further, our finance community has strict educational requirements.
☐ Responses from specialists are quick and helpful.
☐ External specialist support in certain areas (very specific or obscure) is often difficult to obtain.
☐ IT branch is seen to be one of the top in the Government of Canada.

Issues / Opportunities for Improvement
☐ Support from HR and Internal Audit could be more proactive.
☐ HR should be more involved in the development of new initiatives.
☐ IT does not always communicate well, and users sometimes have the impression that their needs are not well understood.

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Specialist support *Availability of top-flight counsel to help managers make judgment calls on modern management and operational issues*	Role of specialists is primarily transaction processing. 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 specialists' organizations. Specialists respond to requests from managers for both process and strategic advice. Specialists are not always familiar with the operations. The quality of service is inconsistent between functional areas.	Service is responsive. Specialists' advice is readily available when required. Functional specialists are technically competent and work with line managers in providing both strategic and process analysis and advice. Are seen as value added partners in analysis and decision-making rather than a barrier. Specialists are proactive in suggesting new tools and techniques to managers.	Specialists work closely with managers by providing value added information, technical and citizen-responsive advice for priority setting, planning, decision-making and program design. Specialists are very familiar with the operations, and knowledgeable of the analytical techniques to support the line manager. Specialists maintain a current knowledge of related policy areas. Specialists are aware of trends in their discipline.	Challenge and expert advisory role of specialists is valued by by all levels of management. Specialists are seen as key enablers in initiating change, and are often asked to assume a leadership role in change initiatives. Functional specialists are often called upon by their peers to provide advice and support in other organizations, or to speak at conferences on new trends or best practices.

External Reporting

Assessment Information	Issues / Opportunities for Improvement
□ External reporting is normally done through committee approach, ensuring representation from every area of the Agency. □ The Agency has a mature capability and expertise in preparing and submitting quality documents to Parliament and central agencies. □ The Agency has received awards for its results reporting in its Report on Plans and Priorities. □ The Agency regularly produces a summary pamphlet of its Report on Plans and Priorities and its Departmental Performance Report for dissemination to Parliamentarians and the general public. □ Its Report on Plans and Priorities and Departmental Performance Report are made available to the public through the Treasury Board and ACOA web sites. □ For reporting on employment equity, official languages, staffing, ACOA has the systems to support gathering the data and preparing the reports. □ Close communications are held with central agencies, including sharing drafts of reports. □ External reports are seen as necessary, but not always useful to internal staff.	□ Continue efforts to remain at the leading edge in the reporting area. □ Investigate value for money reporting. □ Increase the link between the Report on Plans and Priorities, the Departmental Performance Report, and the new FIS compliant financial statements. □ Promote the non-program work that ACOA does, such as services provided.

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External reporting *Extent to which Parliamentary, central agency and key stakeholder information reporting requirements are met*	Information reported satisfies minimum external reporting requirements.	Process for consolidating financial and non-financial information required for external reporting is reviewed on a regular basis. Close contacts are maintained with central agencies, Parliamentarians and key stakeholders to ensure information meets their requirements. External reports are aligned with planning and accountability structures within the department.	Organization is recognized by external agencies (e.g., TBS), Parliamentarians (e.g., Public Accounts Committee), and key stakeholders (e.g., provincial agencies) 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.	Department is seen as a leader in the quality of its external reporting documents. External reports demonstrate innovation. The department is often used as a pilot site for government-wide changes to external reporting processes.

Shared Values and Ethics

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Values and Ethics Framework

Assessment Information	Issues / Opportunities for Improvement
- The Agency has a Code of Professionalism on its intranet web site which covers values and ethics; however, the majority of interviewees were not aware of the existence of such a document. - New employees are referred to the intranet site for review of Agency policies when hired. - Values and ethics are monitored informally. - Unethical behavior, though rare, is dealt with on a case-by-case basis. - Ethical behavior is monitored indirectly through our checks and balances in the financial system (e.g. Audit of travel claim). - Senior managers set the tone for values and ethical behavior by walking the talk. - The Agency has an ombudsman for issues relating to wrongdoing in the workplace. Also, the Agency offers extensive mediation when other issues arise and remedial action is taken.	- Review current Values and Ethics document, adjust as necessary and re-issue to all staff. - Implement process to regularly remind employees of values and ethics.

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Values and ethics framework *Leadership of policies and activities that visibly support the ethical stewardship of public resources and give priority to "modern management practices"*	No clearly enunciated ethics and values policy. Policy statements are issued on an ad hoc basis. Limited attention has been given to values and ethics. No clear direction has been provided. There is an absence of dialogue on the subject. The organization follows minimum guidelines such as a code of conduct.	Values and ethics are recognized as an issue. The organization has engaged staff in a dialogue on ethics and values. Leadership has been demonstrated in championing values and ethics—for example, a champion has been identified. The organization participates in government-wide surveys involving values and ethics. The organization may have a values and ethics statement.	The department has put a structure in place and resourced it to promote values and ethics (e.g., champions, ombudsman, ethics counselor). Written policies have been communicated across the organization, and are generally understood. Values and ethics are incorporated in departmental training programs. The organization is developing a better understanding of how to deal with ethical dilemmas.	Ethics and values principles/ guidelines are well understood by staff, and are reflected in organization-wide documents and communications. Senior managers demonstrate a consistent ethical leadership. There is consistent application of processes on values and ethics. Demonstrated ethical behaviors are assessed in performance evaluation. An atmosphere of mutual trust exists at all levels. There is ongoing monitoring, assessment and evaluation of trends in values and ethics.	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. Values and ethics are integrated into processes and the workplace in general. There is consistent behaviour at large. Ethics and values assessments and surveys are carried out regularly.

Rigorous Stewardship

Business Process Improvement

Assessment Information	Issues / Opportunities for Improvement
☐ See following page	☐ See following page

	1	2	3	4	5
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*	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.	The department is recognized across government for innovation and success in its 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.

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Business Process Improvement

Assessment Information

- There is a detailed policy and procedures manual for program delivery. There are documents that cover finance and administration areas. Most of these can be found on the Agency's intranet.
- Process maps have been prepared for all facets and all regions of the BDP delivery. The New Brunswick office is currently piloting a project to monitor the efficiency and effectiveness of program delivery which will be used to make Agency-wide improvements in client service.
- Processes are designed to permit latitude, thus adjusting service delivery to regional realities. However, we have an overriding governing factor: the same contracts are used and the same IT systems are used (GX & QAccess) - which ensures process compliance and a certain level of standardization. The Agency's Client Relationship Information Management System (QAccess) has, in itself, the functions of a procedural manual.
- The Agency has a Strategic Plan for Service Quality which is currently being implemented.
- Informal sharing of best practices results in updating processes and manuals. Formal audits, reviews and evaluations also highlight areas of excellence and areas of opportunities. Recommendations often result in process improvement. Changes in processes can result in changes in systems – cross-functional teams are established for major projects to ensure staff input and buy-in.

Issues / Opportunities for Improvement

- Continuation of pilot project in NB on program delivery efficiency and effectiveness; based on results, implement improvement. Expand this to include other Agency programs.
- Support the Business Transformation Initiative.

Management Tools & Techniques

Assessment Information	Issues / Opportunities for Improvement
□ Many tools and techniques have been built into processes (financial and non-financial : Project Summary Form, project management techniques). □ Some interviewees indicated that monitoring reports are a form of benchmarking that provide support to decision-making. □ The Agency's approach is to take tools that have traditionally been in the hands of specialists and put them in the hands of users (data base, data warehousing, report builders, pivot tables, QAccess – both financial and non financial). This implies changes to the Agency's information management methods and training for users. Staff still consult specialists for more in depth information and analysis. □ Cost/benefit analysis for major projects and programs, including economic impact analysis, are prepared.	□ Survey staff to see if there are any tools that are missing in the Agency that could help them in their work and in decision-making.

	1	2	3	4	5
Management tools and techniques *Range of analytical techniques (e.g., cost-benefit, sensitivity, life cycle, benchmarking) available to managers*	Limited tools and techniques available at a departmental level to assist managers in conducting business case analysis. Managers tend to use their own individual approach.	Techniques such as life cycle costing, cost benefit analysis and benchmarking are primarily financially focused. Departmental capacity in analytical techniques is maintained within the organization of the functional authority.	Managers at all levels are exposed to tools and techniques. Managers have access to various analytical models and techniques (e.g., project management) and decision making support tools that integrate financial and non-financial information. Managers use tools in close partnership with functional specialists.	Well developed and a wide range of decision support tools and techniques are available and fully understood and used by all staff. Tools are an integral part of decision-making by managers. Analysis is done using integrated information. A consistent suite of tools is used across the department.	Managers have on-line access to information through sophisticated decision support tools and models. Tools and models are assessed on a periodic basis and updated based on the most recent trends and technology. A consistent suite of tools is used government–wide.

Knowledge Management

Assessment Information

- ☐ Audits, reviews and evaluations are formal vehicles to analyze, manage and share knowledge and best practices.
- ☐ Otherwise, knowledge management is informal through committees, workgroups, etc. Roundtables offer an excellent arena to share best practices at these gatherings. The information is then integrated at various levels.
- ☐ Corporate Days, regional meetings such as the Policy Network, e-mail, the website, Program Directors meetings and Account Managers Workshops are all vehicles for the exchange and dissemination of information and best practices.
- ☐ Report on Plans and Priorities and Departmental Performance Report are available on the Agency's internet site and available through the Agency library. Audits, reviews, evaluations and other performance information are also available.

Issues / Opportunities for Improvement

- ☐ Rewards could be linked to savings and efficiencies gained resulting from best practices sharing.
- ☐ Communicate the existence of the best practices sharing vehicle (various meetings and workshops) to staff.
- ☐ Increase the communication of best practices information, targeting staff who can have an effect in applying this information.

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Knowledge management *Performance/manage ment information is readily accessible to internal and external users via technology, and lessons learnt are shared across the organization*	The organizational culture is not conducive to a knowledge sharing environment and limited information management processes are in place. Mechanisms or structures to encourage organizational learning or the acquisition and dissemination of modern management practices related knowledge are not evident.	Deployment of the organizational learning concept has been initiated and processes exist to support information acquisition and storage. Access to intellectual capital and knowledge sharing across organizational boundaries is limited.	Organizational learning initiatives are widespread at the organizational unit level. Senior management recognizes the importance of knowledge sharing and is supportive of collaborative mechanisms and structures to encourage knowledge transfer and lessons learned.	Organization-wide knowledge sharing technologies (e.g. groupware) have been implemented to capture, create and disseminate knowledge and best practices. The sharing of knowledge and best practices to support modern management practices is encouraged and rewarded.	The concept of organizational learning is incorporated into the values of the organization and is consistently applied to improve all management processes. Organizational learning processes within the organization are continuously assessed and revised in light of world class practices.

Accounting Practices

Assessment Information	Issues / Opportunities for Improvement
☐ The Agency's financial information is FIS compliant. ☐ The Agency has played a Government of Canada lead role in the treatment of several types of accounting transactions. ☐ All government accounting and reporting policies, directives and procedures are complied with. ☐ Financial Statements are prepared in accordance with the CICA Handbook requirements. The Agency is ready for public disclosure. ☐ The chart of accounts reflects the organization structure and was extensively overhauled recently to facilitate FIS implementation. ☐ The Agency has implemented pre-authorized debit payments for repayments of contributions, and is working on establishing electronic payments for payment of claims. ☐ Reporting on the Agency loan portfolio is available on the internet.	☐ Prepare annual reports on the Agency's financial and non-financial performance using FIS compliant financial statements. Present these reports as public information.

	1	2	3	4	5
Accounting practices *Records of financial transactions are kept on a consistent and useful basis for purposes of audit and reporting, and are consistent with generally accepted accounting practices and the Financial Information Strategy (FIS)*	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. The department has taken initial steps to implement GAAP/FIS.	The cost assignment framework is largely aligned to the activities of the organization. Acceptable level of accuracy in costing records is 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. Accounting is done in accordance with GAAP/FIS. 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. Specialists and line managers are fully aware of GAAP/FIS requirements and implications. Managers use the information in support of informed decision-making. Auditable financial statements are prepared in accordance with GAAP.	Accounting practices are state of the art. Information is available quickly relative to government-wide standards. High integration exists with departmental information systems. Information is used in support of planning, budgeting, and performance measurement. Maximum use of electronic applications and interfaces (e.g., EDI, EAA, purchasing cards).

Management of Assets

Assessment Information	Issues / Opportunities for Improvement
☐ An item is defined as an asset if the cost is over $10,000. ☐ Finance and administration web sites have asset management policies and procedures. ☐ A good framework exists for managing the loan portfolio, which ACOA considers to be its main asset. ☐ Assets are tracked using an Excel spreadsheet (most cost effective) and transferred to the Agency's financial statements. ☐ There is an asset management replacement plan in place, and a lifecycle approach is taken to manage the Agency's assets. ☐ Assets meet program and operational needs.	

	1	2	3	4	5
Management of assets *Assets are managed and utilized efficiently based on a lifecycle approach, records of assets are maintained, and assets are accounted for on an accrual basis according to GAAP/FIS*	Asset policies exist but are not understood or applied in a consistent manner. Assets are managed on a fragmented basis across the organization. Information on the asset inventory is not up-to-date. A number of assets exceed their target life expectancy, and rust-out is a major concern. A number of assets are obsolete and do not meet program requirements. Safety, reliability and supply integrity are major concerns.	Asset management policies are clear and well understood. Service standards have been established, and asset replacement cycles have been established. Up-to-date information is available on the asset inventory and the value of the assets. Periodic inspections are made of the condition of the assets. Assets meet minimum health, safety and environmental requirements.	Assets meet program operational requirements in a reliable and timely manner. Assets are managed using a lifecycle approach. A long term asset management plan is in place, and is closely aligned with the departmental strategic and business plans. A lifecycle approach is taken to determining the funding level required to sustain the assets. Accounting of assets is done on an accrual basis as per FIS. Asset funding decisions are supported by a business case and risk assessment.	Asset management is closely integrated with program management and decision-making. Asset planning is done on an integrated basis for all assets (e.g., facilities, equipment) across the department. Assets are replaced in a timely manner so as to minimize lifecycle costs and "rust-out". Efforts are made to improve service levels and seek savings (e.g., energy-reduction, consumption reduction). Close integration between asset inventory, procurement, financial and operational information.	Facilities and equipment foster a more efficient and productive work environment. Asset lifecycle costs are decreasing while reliability and responsiveness are improving. Best practices are followed to minimize the impact on the environment, and to foster employee health and well being. The department is recognized as a leader amongst its peers.

Internal Audit

Assessment Information	Issues / Opportunities for Improvement
☐ See following page	☐ See following page

	1	2	3	4	5
Internal audit *Strong internal audit program is in place, and audit results are a critical input to management decision-making*	No formal approach to internal audit. Audits are carried out on an ad hoc basis. There is limited understanding of and use of, modern audit 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. The head of internal audit is unimpaired to carry out responsibilities. The internal audit function has unlimited access to all departmental documents. The internal audit function in its operations respects the spirit and intent of the Access to Information and Privacy Acts. Audit conclusions are based on a set of suitable criteria. Audit reports are issued in a timely manner and are accessible by the public with minimal formality in both official languages. Reports respect federal government internal audit reporting standards. Audit reports include a statement of assurance by the internal auditor where appropriate.	Audit provides assurance of financial and non-financial performance information used by management, and effectiveness of control mechanisms. Audit results are used by managers as an integral part of program management. 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 an audit committee chaired by a senior departmental executive, and a formal process exists for follow up action and continuous monitoring. A mutual respect exists between management and the internal auditor. A high level of audit standards is maintained.	Audits have a results-based focus and audit results play a role in identifying improvements to program delivery, and in determining the type of performance reporting that should be used by the organization. The internal audit approach and integrated risk management framework are aligned. Audit methodologies are constantly being refined and updated. The departmental internal audit plan identifies the expected level of assurance to be provided. The internal audit function is called on to assist managers with non-assurance services including consulting studies, and management assistance engagements.	Innovation is pursued in audit approaches and methodologies (e.g., self-assessment teams). The audit organization is seen as a leader in internal audit among its peers. Audit is seen as an attractive waypoint for top operational managers in their career progression.

Internal Audit

Assessment Information	Issues / Opportunities for Improvement
□ ACOA has a three-year rolling Review Plan linked to Strategic Priority areas. □ Internal Audits are taken seriously by the Agency. Internal audits are considered an integral part of program delivery. □ The Agency has a Review Committee chaired by the President with 2 Head Office vice presidents, two regional vice presidents and 2 senior directors as members. The role of the committee is to review the requirement for reviews, audits and evaluations. □ Internal audits are moving away from compliance to assurance audits, focusing on management solutions. Internal audits are more useful than external audits for managers. Managers take recommendations seriously and prepare and implement action plans to address them. □ The Agency has an Internal Audit Risk Management framework. □ Audits are posted on the Agency's internet web site.	□ Internal Audit should do more work in communicating results and recommendations to people who are affected by the audit, and can act on recommendations. Managers would like better briefings.

External Audit

Assessment Information	Issues / Opportunities for Improvement
☐ External audits are taken very seriously by the Agency and action plans are developed to address problem areas. The Agency prepares formal responses to external audits. ☐ Recently, the AG audits have been more exhaustive, with a trend toward more substantive recommendations. ☐ Audits on staffing, classification, official languages, etc., are an impetus for change. ☐ The Internal Audit unit has the responsibility to liaise with external auditors to provide information, advice and commentary on audit findings.	

	1	2	3	4	5
External audit *Process for ensuring adequate attention to results and recommendations of external audits of department operations*	Results of external audits are responded to on a "one-off" basis.	Coordination is carried out to ensure results of external audits are disseminated to managers, and follow-up is done.	Results of external audits are used as input into strategic and business plans. Action plans are developed to address audit findings, 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. A formal coordination role exists in the department to monitor external audit activity.	Detailed follow-up is made to ensure decisions and plans resulting from external audits 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.	External audits 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.

Priorities

❑ **Continued Leadership Commitment by actively making use of the results of this initiative**

- Senior management should reiterate its commitment to the Modern Business Management Initiative and take action to follow through on identified improvement initiatives.

❑ **Define the competencies for modern comptrollership in the Agency**

- In consultation with the Treasury Board Secretariat, assess the need for formally defined modern comptrollership competencies for management positions in the Agency and develop appropriate training and staffing standards.

❑ **Take action to ensure that the Agency becomes a "Workplace of Choice"**

- While the capacity assessment ranked the various sub-elements of « Motivated people » and identified areas for improvement, it is recommended by the Validation Team that action on this element be put on hold pending the results of the 2002 Public Service-wide Employee Survey. Following the employee survey results, action should be taken in concert with the « Motivated People » recommendations to further enhance the Agency as an employer of choice.

❑ **Increase public reporting transparency both within and outside the Agency**

- Identify documents that can and should be made available to the general public and employees through the Agency's web site or other medium.

Priorities (cont'd)

❑ **Integrate the Planning Processes**

- Formally define the planning process, showing the relationships between related components and communicate the planning process to staff. Recommend enhancements to the process.

❑ **Integrate Planning and Performance Information**

- Recommend improvements to integrate the planning and performance reporting processes.

❑ **Continue to implement the Strategic Plan for Service Quality**

- The Strategic Plan for Service Quality was prepared in 1998 and contains a number of improvements in service quality that are consistent with modern comptrollership practices. It is recommended that this initiative continue to be implemented, thereby improving the enabling work environment and clarity of responsibilities.

❑ **Establish an Integrated Risk Management Framework as per Treasury Board Guidelines**

- Formalize and integrate a Corporate Risk Profile for the Agency. Document an integrated management control framework consistent with the Treasury Board Integrated Risk Management Framework. Conduct an assessment of the existing state against the controls identified in the framework. Identify significant gaps and create action plans to address. Train employees on the management of an effective control framework.

Priorities (cont'd)

❑ **Expand business process improvement initiative to all programs**

- Continue with current pilot project in New Brunswick to establish service standards. Review Agency programs and operations to identify areas where service standards could be established. Continue to implement Strategic Plan for Service Quality and assess the need for standards for functional specialists' internal service delivery.

❑ **Increase the availability of cost management information for better assessment of value for money of ACOA activities**

- Study the benefits of activity costing of service delivery and recommend appropriate action.

Next Steps

❑ Communicate to all staff the MoBMI initiative, its results to date and next steps;

❑ Post Capacity Assessment on Agency web site;

❑ Share findings with Treasury Board Secretariat;

❑ Identify and engage Agency leaders with respect to specific components of the Action Plan (June-September 2002);

❑ Develop a detailed Action Plan and submit to Executive Committee for approval (October 2002).

Appendix

Documents Reviewed, Additional Fact-finding Discussions, Interviewees, Validation Workshop Participants, Executive Committee Members

Documents Reviewed

1. President memorandum to Vice-Presidents on Modern Business Management Initiative, including attachments:
   - Issue Page
   - Approach and Strategy
   - Slide Show
2. All Staff e-mail introducing the Modern Business Management Initiative
3. Planned Interviewees and Validation Team
4. ACOA Overview
5. ACOA Act
6. Organization
   - Organization Chart
   - ACOA Advisory Board
   - Committees
     1. Executive Committee
     2. Regional Programs Directors Committee
     3. Review Committee
7. Financial Overview - Grants and Contributions Background, Operating Resources 2001/02 to 2004/05, Transfer Payments Expenditure History, Multi-Year Planned Spending
8. Agency Strategic Priorities
9. Description of the Policy, Advocacy and Coordination function
10. Overview of the Atlantic Investment Partnership
11. Programs and Activities
    - Business Development Program
    - COOPERATION Program
    - Community Economic Development (CED)
    - Canada Business Service Centres (CBSC)
    - Infrastructure Canada
    - Adjustment Activities

Documents Reviewed (cont'd)

12. Economic Overview of Atlantic Canada
13. Network of offices in Atlantic Canada
14. Department Performance Report 2001
15. Atlantic Canada Opportunities Agency - Economic Development, Chapter 6 of the 2001 Report of the Auditor General of Canada
16. Risk Management
    - Summary of Risk Management and Project Monitoring Review (Full Report is available)
    - Risk Management & Compliance Monitoring, Chapter 2121(c) of the Programs Policy and Procedures Manual
    - Internal Audit Risk Management Framework
17. Delegation of Authorities for Financial Administration
18. Client Relationship Information Management System - Project Charter
19. ACOA Five-Year Report to Parliament
20. Report on Plans & Priorities, 2001-2002 Estimates Part III
21. Overview of ACOA Strategic Planning, April 2000
22. Summaries of Strategic Priorities Workplans 2000-2001
23. Agency Review Plan 2001-2002
24. Results-Based Management and Accountability Frameworks
    - Strategic Community Investment Fund Program (SCIF)
    - Atlantic Innovation Fund Program (AIF)
25. Various regional planning and monitoring reports
26. Various regional client surveys
27. Various employee surveys
28. ACOA Strategic Plan for Service Quality, September 1998
29. Process Maps for Business Development Program
30. Code of Professionalism
31. Report to the Auditor General of Canada, April 2002, Chapter 7 Strategies to Implement Modern Comptrollership.

Additional Fact-finding Discussions

- ❑ Stephen Tippins, Chief, Corporate Accounting – Accounting Practices and Asset Management
- ❑ Paul Joudrey, Director General, Operations – Client Satisfaction and Service Standards
- ❑ Terry Thomas, Director General, Review Services – Integrated Departmental Performance Reporting and Evaluative Information
- ❑ Carolyn Bembridge, Evaluation Analyst – Processes for the preparation of Departmental Performance Report and Report on Plans and Priorities
- ❑ Béatrice Landry, Director, Special Projects, Policy – Agency Planning Process
- ❑ Darlene Jones, Review Analyst – Management of Partnerships

Interviewees

- Dennis Wallace, President
- Paul LeBlanc, Vice-President, Policy & Programs (HO)
- Peter Estey, Vice-President, Finance & Corporate Services (HO)
- David Cogdon, Director General, Communications (HO)
- Charlene Sullivan, Director General, Human Resources (HO)
- Tom Khattar, Senior Legal Counsel (HO)
- Brian Dick, Vice-President, New Brunswick
- Paul Mills, Vice-President, Newfoundland and Labrador
- Rory Beck, Vice-President, Prince Edward Island
- John Young, A/Vice-President, Nova Scotia
- John MacDonald, Chief, Financial Planning (HO)
- Terry Thomas, Director General, Review Services (HO)
- David Tripp, Director, Audit (HO)
- Ron Surette, Director, Corporate Systems and Administration (HO)
- Ray Gallant, Director General, Programs (HO)
- David Slade, Director General, Policy (HO)
- Philippe Dupuis, Manager, Community Economic Development (HO)
- Gilbert Philion, Manager, Receivables and Recoveries (HO)
- Brian Schmeisser, Director, Policy and Portfolio Secretariat (PEI)
- Lynne Beairsto, Manager, Business Programs & Corporate Services (PEI)
- Elliott Keiser, Director of Corporate Programs (NB)
- Janet Gagnon, Director of Business Development (NB)
- Kent Estabrooks, Acting Manager of Business Programs (NB)

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Interviewees (cont'd)

- ❑ Mike McCormick, Manager of Strategic Development (NB)
- ❑ Frank Mackey, Director, Finance & Management Services (NF)
- ❑ Dave Collins, Director General, Policy and Coordination (NF)
- ❑ Karen Appleby, Manager, Federal/Provincial Programs (NF)
- ❑ Ken Martin, Director, ACOA Programs, Commercial (NF)
- ❑ Stuart MacDonald, Director, Programs (NS)
- ❑ Mary-Ellen Valkenier, A/Director, Strategic Development Initiatives (NS)
- ❑ Debbie Windsor, Director General, Economic Development (NS)
- ❑ Mel Coombs, Manager, Community Economic Development (NS)
- ❑ Conrad Léger, Director, Classification/ Technology (HO)
- ❑ Two completed questionnaires submitted through intranet site.

Validation Workshop Participants

- Lucienne Godbout, Director, Finance (HO)
- Paul Joudrey, Director General, Operations (HO)
- Charlotte Murray, Director General, Policy & Portfolio Secretariat (PEI)
- Gail Moser, Director, Policy & Communications (NB)
- Rick Comerford, Director General, Program Development & Delivery (NF)
- Simon d'Entremont, Manager, Canada Infrastructure Program (NS)
- Eugene Aucoin, Director, Human Resources Development (HO)

Executive Committee Members

- ❑ Dennis Wallace, President
- ❑ Paul LeBlanc, Vice-President, Policy & Programs
- ❑ Peter Estey, Vice-President, Finance & Corporate Services
- ❑ David Cogdon, Director General, Communications
- ❑ Charlene Sullivan, Director General, Human Resources
- ❑ Tom Khattar, Senior Legal Counsel
- ❑ Brian Dick, Vice-President, New Brunswick
- ❑ Paul Mills, Vice-President, Newfoundland and Labrador
- ❑ Rory Beck, Vice-President, Prince Edward Island
- ❑ John Knubley, Vice-President, Nova Scotia
- ❑ Rick Beaton, Vice-President, Enterprise Cape Breton Corporation
- ❑ Jean-Guy Forgeron, Departmental Assistant, Minister of State's Office