

**Implementing
Modern Comptrollership
in Health Canada**

A Modern Management Strategy

May 7, 2002

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A Modern Management Strategy - Implementing Modern Comptrollership at Health Canada

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FOREWORD

Modern Comptrollership is about implementing modern management practices in an organization to help managers achieve their objectives.

Modern Comptrollership does not begin or end with an action plan. It begins when managers and staff buy-in to the concept and principles of modern management and make it part of their daily routine. People make the difference and the success of modern comptrollership in Health Canada depends on the attitude and behavior adopted by staff at all levels in the organization.

Our vision of Modern Comptrollership is an organization that *focuses at all levels on the effective management of resources, for the achievement of results in a manner consistent with clearly defined and commonly accepted values and ethics.*

This document describes our strategy for implementing modern management practices in the Department. The excellent participation and input from managers across Canada in the modern comptrollership self-assessment provides a basis for moving forward. Our focus is on building a solid foundation - leaders who are committed to results; motivated people who are contributing to results and working in a learning, challenging and rewarding environment; and a clear set of shared values that governs the way in which we work.

Ongoing communications, training, and dialogue across the Department will contribute to our success. We will continue to report on progress and actively seek out best practices for others to follow.

Patrick Borbey
Assistant Deputy Minister, Corporate Services Branch
Champion for Modern Comptrollership

INTRODUCTION

The Government of Canada is undergoing rapid and significant change in the way it operates and chooses to manage itself. The challenges of allocating scarce resources and getting a better return from the money it spends, lead government to search for ways to improve public sector management and accountability. One key finding for performance improvement was to modernize the comptrollership function in government.

To help achieve this objective the government formed an Independent Review Panel on the Modernization of Comptrollership. Its 1997 Report entitled *Modernization of Comptrollership in the Government of Canada* sets out a vision to modernize comptrollership across the federal government.

In June 1997 Treasury Board became the management board of the Government of Canada with a mandate to help departments and agencies improve their management practices. It provides overall guidance and direction for the Comptrollership initiative and is responsible for setting government-wide standards that departments can tailor to fit their particular circumstances.

In March 2000, with the tabling in Parliament of the document *Results for Canadians: A Management Framework for the Government of Canada*, Modern Comptrollership became one of the six key priorities on the government's modern management agenda, The others are government on-line, program integrity, improved reporting to Parliament, an exemplary workplace and citizen-centered service delivery.

Health Canada committed to implementing modern management practices in the Department and in March 2000 became one of fifteen pilot departments engaged in the modern comptrollership initiative. As part of the management renewal process, Departments conduct a self-assessment of current management practices to seek valuable opinions and perceptions of managers as they relate to recognized best practices and principles.

Health Canada completed its self-assessment in July 2001. Managers have identified opportunities and challenges on how best to move forward in modernizing management practices in Health Canada. The detailed findings of the self-assessment, document entitled *Comptrollership Capacity Assessment*, were tabled at the Departmental Executive Committee (DEC) on October 17, 2001. This document presents Health Canada's vision of a Modern Comptrollership organization, describes the elements of Modern Comptrollership and how they are being addressed in the Department, and provides opportunities and actions for improvement.

1. WHAT IS MODERN COMPTROLLERSHIP?

Modern Comptrollership is a management transformation that calls for changes in mindset and culture. It builds on existing management capabilities and expertise and is designed to improve the way managers make decisions. In government the term “modern comptrollership” is synonymous with “modern management practices”.

Modern Comptrollership goes beyond the traditional notion of comptrollership with its emphasis on financial processes, controls and information. It stresses the *achievement of results through sound management of resources and effective decision-making*.

Modern Comptrollership requires a foundation of *strategic leadership and motivated people, with shared values and ethics*. In successful organizations the process provides managers with the best financial and non-financial performance information, a sound approach to risk management, and appropriate control systems, all of which, support high operational performance and policy/strategy development.

Comptrollership Mindset

Executives and employees of the government that:

- Are focused on mission and objectives
- Use historical facts and solid projections
- Think like an owner or taxpayer in the use of resources
- Identify and manage risks
- Undertake analysis and provide advice that influences action
- Bring together information needed to support decision-making
- Act with integrity and probity.

Report of the Independent Review Panel on Modernizing of Comptrollership

Modern Comptrollership is built upon a number of key government-wide management improvement initiatives, including; the Financial Information Strategy, the Integrated Risk Management Framework, revised policies on Internal Audit and Evaluation, the Transfer Payment Policy, Policy on Active Monitoring and the Modernization of Human Resources Management in the Public Service. Health Canada’s Financial Management Improvement Plan (FMIP) assists in this by aiming to strengthen Health Canada’s financial management capability in line with modern management principles and practices. (Reference Appendix B for highlights of FMIP).

2. PROVIDING A FOCUS IN HEALTH CANADA

2.1 Modern Comptrollership Office

In March 2000, Health Canada established a Modern Comptrollership Office in the Planning and Special Projects Directorate, Corporate Services Branch. The Office provides a single window contact point in the Department with Treasury Board and other Departments.

Since then, the Office established a web site to communicate information and report on progress; initiated a Modern Comptrollership Speaker series; made presentations on the initiative; and created a video to increase awareness. Under the umbrella of modern comptrollership, a new course for managers entitled *Managing for Results* has been created.

2.2 Modern Comptrollership Self-Assessment

The first step in improving management practices is knowing “where we are now” by undertaking a “Modern Comptrollership Self-Assessment”. The self-assessment compares existing practices to modern management practices envisioned by the *Independent Review Panel on Modernization of Comptrollership*. It is intended to bring together the full range of capabilities an organization needs to implement modern comptrollership. The self-assessment becomes a place from which to move forward.

In Health Canada, the Modern Comptrollership Office in collaboration with Deloitte & Touche conducted the self-assessment during March to June 2001. Workshops were held in each branch and region, and all ADMs and the Associate Deputy Minister were interviewed. The objectives of the workshops were to:

Modern Comptrollership Self-Assessment - Characteristics

- It is intended to be a diagnostic tool for senior management
- It is not an audit, nor is it a scoreboard
- It recognizes where improvements in management processes are already underway to improve existing management processes and where improvements are needed (provides the basis for identifying key priorities)
- It assists in focusing on selected improvement areas
- It is based mainly on managers’ perceptions, and the findings are at the departmental level

- Increase managers understanding of the various elements of modern comptrollership; create awareness of the need to have sound management practices;
- Undertake a modern comptrollership self-assessment for each branch/region
- Identify key issues and contributing factors

- Develop a common understanding of priority areas for improvement (Key Findings) to be used as the basis for an action plan

Health Canada managers provided their full support to the workshops. Results indicate excellent participation across the department with representation from all levels of management. The views of managers are the basis for developing Health Canada's vision of modern comptrollership.

2.3 Health Canada's Vision of Modern Comptrollership

Modern Comptrollership requires a fundamental change in the culture of an organization and a commitment by everyone in the organization. To set this in motion a clear understanding of the elements of modern management practices and an articulation of these fundamentals in a simple vision statement is required.

Health Canada's Departmental Executive Committee (DEC) adopted a vision of Modern Comptrollership in October 2001 to provide a basis for ongoing management renewal in the Department.

Implementing modern management practices in Health Canada is an ongoing, long-term initiative. It requires sustained focus on the vision and continuous learning by all employees on how to improve management practices in the workplace.

Health Canada's vision of Modern Comptrollership is an organization, which focuses at every level, on the effective management of resources for the achievement of results in a manner consistent with clearly defined and commonly accepted values and ethics.

Such an organization is characterized by the following elements of modern management practices:

The Foundation for Effective Management – Results Depend Upon

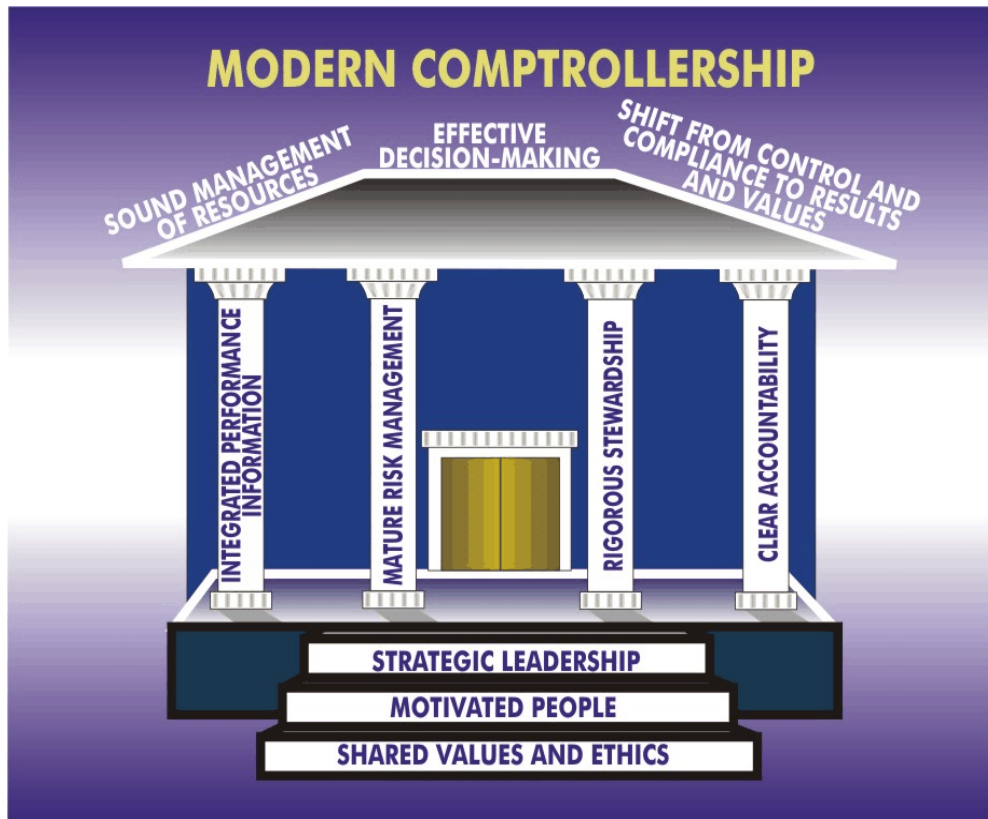
- ✓ ***Strategic Leadership:*** senior managers committed to managing for results
- ✓ ***Motivated People:*** competent employees with the opportunity and expectation to contribute to results and working in a learning, challenging and rewarding environment
- ✓ ***Shared Values and Ethics:*** a clear set of values and ethics that governs the behavior, attitudes and decisions of managers and employees

The Pillars of Effective Management – End Results

- ✓ ***Integrated Performance Information:*** information systems that integrate results and the use of financial resources to support effective decision-making
- ✓ ***Mature Risk Management:*** decision-making, planning and monitoring processes based on identification and management of risks

- ✓ **Rigorous Stewardship:** appropriate level of controls in place to safeguard public assets without impeding operations and the achievement of results
- ✓ **Clear Accountability:** appropriate authorities, a clear definition of roles and responsibilities, performance expectations and measurement; incentives and sanctions; and the internal and external reporting of results

The modern comptrollership self-assessment was conducted against these seven elements through a series of thirteen workshops. The results, which were aggregated to the departmental level, identified a number of key findings where improvements are needed. These key findings are identified throughout this document. Appendix A provides the planned activities to address each key finding.



3. ELEMENTS OF MODERN COMPTROLLERSHIP- “WALKING THE TALK”

Success in creating a modern organization can only be achieved if Health Canada’s vision, related principles and values are adopted by staff at all levels.

Implementing modern comptrollership is an ongoing process. In the near term Health Canada’s actions are directed to key areas which provide the most benefit or impact in moving the initiative forward.

This section describes the current state of modern management practices in Health Canada in relation to the key elements of modern comptrollership areas for improvement and planned activities.

“The Centre has specific responsibilities including standards and government-wide information. The real battle to achieve excellence in comptrollership will, however, be fought and won in Departments”

Report of the Independent Review Panel on Modernizing of Comptrollership

Modern Comptrollership - The Foundation

3.1 Strategic Leadership

Senior Managers Committed to Managing for Results

Best practices require senior managers with a forward-looking approach to managing for results, leaders who are visibly supportive of a modern comptrollership mindset, and committed to its implementation. Leaders will create the environment for implementing modern management practices focusing on the vision of modern comptrollership.

Senior managers in Health Canada are strongly committed to implementing modern management practices throughout the organization. Modern comptrollership principles form part of the overall management framework in the Department. The Departmental Executive Committee (DEC), responsible for corporate decision-making in Health Canada, has adopted and fully supports a vision for Modern Comptrollership.

Accountabilities in Health Canada include modern comptrollership. The Assistant Deputy Minister / Regional Directors General Accountability framework, developed and approved by DEC, incorporates modern comptrollership principles. The Sub-Committees which support DEC are guided by the principles of modern comptrollership. The Memorandum of Understanding between Branch ADMs and RDGs are a recognized good management practice.

The Deputy Minister of Health Canada is a member of the *Modernization Task Force* and the ADM Corporate Services Branch is a member of the Comptrollership Council, which steer the modernization effort, monitor progress, promote sharing of best practices, and serve as a catalyst for change. Modern comptrollership is a component of the DM's performance agreement with the Clerk of the Privy Council Office and all Branches/Regions are responsible for incorporating modern management principles in their business.

The self-assessment indicates that senior executives in Health Canada are viewed by managers, as being highly committed to, and supportive of, a comptrollership mindset and committed to implementing best practices. Managers' view their commitment to modern comptrollership as a balance between "controls and compliance" (old way) and seeing "comptrollership as part of their job" (new way). Many managers felt that they could use more support in this area, particularly within the branches and regions and this document, including the action plan, is an attempt to address this.

Strategic Leadership requires effective strategic planning where results achieved in business plans are monitored against strategic priorities. The Report on Plans and Priorities (RPP) and the related process is the key driver for strategic planning within the Department. The self-assessment indicates that Health Canada should improve departmental strategic planning linkages with the individual branch strategic planning process.

Key Finding* - Improving Strategic Planning

Develop and effectively communicate a clear and coordinated strategic planning process department-wide that is linked to operational plans and allows for monitoring of results against strategic priorities.

(* Planned Actions to address the Key Findings of the Self-Assessment are identified in Appendix A)

Timing should also be better coordinated with the business planning and budgeting process.

Success in "Strategic Leadership" will be measured by ensuring that:

- ✓ Strategic issues are identified and ranked
- ✓ Strategic plans and business plans are integrated, with business plan objectives linked to strategic priorities
- ✓ Business plans reflect strategic priorities and success factors
- ✓ Assumptions are periodically challenged to ensure continued relevance

3.2 Motivated People

Competent employees with the opportunity and expectation to contribute to results and working in learning, challenging and rewarding environment

In a Modern Comptrollership organization, people are treated with value and respect and enjoy a strong sense of teamwork. Health Canada is committed to improving the working environment for employees. This means creating a working environment that brings out the best in people and includes people who are highly committed to the success of the organization. In today's rapidly changing work environment competencies often require continuous renewal. It requires investments in the development of people, investments in on-the-job training and continuous learning to renew skills.

"Workplace Health" is a priority for Health Canada. The DEC Sub-Committee on Workplace Health and Human Resources recently adopted the Canadian Healthy Workplace Progressive Excellence Program to promote and establish healthy workplace goals throughout the Department.

The realigned Department fosters an organizational culture based on strong teamwork, information sharing, and continuous learning by employees. In the early stages, the newly formed branches faced the challenge of rebuilding and merging old cultures into a new cohesive culture based on the principles of a modern organization. Rebuilding takes time. The overriding goal is to make Health Canada a preferred place of employment.

The self-assessment indicates that employees are seeking answers to concerns raised in employee surveys. Employee satisfaction issues remain a priority in Health Canada. The Department has a structure in place to respond to the Public Service Employee Survey results and is participating in an employee survey on balance of work and family life.

Key Finding - Improving Employee Satisfaction

Establish a process to ensure that employee survey follow-up activities are monitored on an ongoing basis.

Health Canada is committed to a process of continuous learning and improvement. The Department's Learning and Career Development programs are noted as a "best practice organization" in the *Bench Mark Study* conducted by Ottawa's Carleton University. Most managers in the self-assessment indicate that the Department provides ready access to excellent management training courses. The Department has taken steps to address gaps in skills and training for functional specialists and managers and has recently introduced a continuous learning program.

Key Finding - Improving Specialist Support

Determine the level of specialist support service required in each branch and region.

Functional specialists help managers by providing value-added information and technical analysis to support decisions,

ultimately contributing to better results. The self-assessment pointed to a need to improve the overall level of specialist support.

Success in “Motivating People” will be measured by valuing people’s contribution and ensuring that:

- ✓ People in the Health Canada are treated with value and respect
- ✓ A culture of continuous learning is actively fostered
- ✓ Management competencies are continuously renewed and
- ✓ The necessary investments are made in the development and training of people

3.3 Shared Values and Ethics

A clear set of values and ethics that governs the behaviours, attitudes and decisions of managers and employees

The Report of the Independent Review Panel on *Modernization of Comptrollership in the Government of Canada* recognized “values and ethics” as the key underpinning of management responsibilities. Values relate to beliefs, which determine attitudes and guide thinking, decision-making and behaviour. Ethics reflect the degree or manner that behaviour is consistent with stated values. Shared values and ethics in the Public Service are essential to good management.

In 1996 the Public Service commissioned a Task Force on Public Service Values and Ethics. The Task Force report, *A Strong Foundation*, outlined measures to help the public service “rediscover and understand its basic values”. It calls for a common Statement of Principles to provide a shared direction for all public servants. The Public Service is currently undertaking extensive consultations to develop these principles.

Departments need ethical guidelines specifically tailored to meet their challenges and circumstances. Under the Financial Management Improvement Plan, the Department reviewed the existing code of ethics and conflict of interest guidelines in line with the Modern Comptrollership Initiative.

In October 2001, Health Canada established a Centre for Workplace Ethics within the Audit and Accountability Bureau. The Centre is conducting a department-wide dialogue on values and ethics to define, describe, and communicate Health Canada’s core values. More than 700 participants from across Canada have attended the one-day dialogue sessions as of March 31, 2002. The goal is to support the highest ethical standards by Health Canada employees in performing their duties within a framework of values and ethics.

Success in “Shared Values and Ethics” will be measured by conduct that demonstrates the highest ethical standards repeatedly reflected in organizational practices and actions based on:

Key Finding - Framework for Values and Ethics

Develop and communicate Values and Ethics guidelines and principles to all staff.

- ✓ A common Statement of Principles shared by all public servants
- ✓ Health Canada's guidelines and principles on values and ethics
- ✓ Consistent and widespread communication and understanding of these values

Modern Comptrollership - The Pillars

3.4 Integrated Performance Information

Information systems that integrate results and the use of financial resources to support effective decision-making

Managers seek information to better manage and report on performance. The concept of performance relates to how well things are done. "How well" relates to whether the expected results were accomplished, whether they were accomplished within budget and whether the performance will continue or improve? Since performance covers a number of ideas it is, therefore, not easy to determine the specific aspects of performance to measure.

In order to measure performance the actual performance needs to be assessed in relation to a standard or expected level of performance. Developing these standards requires clear statements of expected results that are measurable. It also requires clearly defined estimates of the costs or resources required to achieve those results.

To be effective, the performance measurement should provide useful information to decision-makers and lead to better decisions and improved results. In modern comptrollership, performance information is linked or integrated with relevant financial information to support improved decision-making, sound management of resources and the achievement of results.

Producing sound performance information requires an advanced level of financial management, modern integrated information systems, and solid financial controls and reporting. Effective performance measures are built on this base. This will take time. The building blocks are being put in place:

- Treasury Board Secretariat in its management role, is responsible for developing appropriate standards for integrated performance reporting, financial and non-financial budgeting, reporting and control. Departments will be required to meet these standards as they evolve.
- The Financial Information Strategy (FIS) is designed to modernize government accounting and bring it in line with best practices in the private sector. FIS is a key component of Modern Comptrollership. It promotes better financial management and includes accrual accounting which allows managers to see all the costs and not just the cash costs. The other side of accrual accounting involves accrual-based

budgeting and appropriations, which may take considerable time to implement.

- Modern Comptrollership requires a fully integrated system for reporting and budgeting on the accrual basis. Departments are currently coping with the added complexity of preparing information in government “Estimates” on a different basis from information in departmental financial statements.
- Under the Financial Management Improvement Plan (FMIP) the Department is improving its planning and budgeting process. Major system upgrades were implemented and work is progressing to determine the information required by decision-makers for performance measurement.
- Health Canada is focused on improving its reporting in the annual *Departmental Performance Reports* and the *Reports on Plans and Priorities*. Treasury Board is introducing new measures for improving performance reporting. As these measures mature, the experience gained will be applied in improving performance measurement at the lower levels in the organization.
- Sound program evaluations can help in designing and developing reliable performance measurement systems. Program Evaluation can help managers track and report on program performance by providing periodic assessments of program effectiveness. Evaluations help provide better ways to measure accomplishments.

Health Canada is working to improve the management framework for the evaluation function. The self-assessment supports the need for a more rigorous evaluation of major programs in the Department.

Financial management is an integral component of modern comptrollership. The Auditor General’s Financial Management Capability Model describes the key financial management capabilities that departments should strive to create. Health Canada’s Financial Management Improvement Plan (FMIP) is aligned with this model and provides actions to strengthen and improve financial management in the Department.

Under the FIS, Health Canada is developing a financial structure that provides cost-effective controls and better information for day-to-day needs. The implementation of upgraded systems has increased the accuracy and timeliness of financial data and provides enhanced capability to support decision-making.

The Department is currently developing a new

Key Finding - Evaluative Information

Develop an Evaluation Framework and process that can be used department-wide and implement the systems required to measure and assess outcomes of major programs/initiative on an ongoing basis.

Key Finding - Financial Information

Develop user-friendly financial reports for management decision-making purposes and provide appropriate training to managers on the Departmental Financial System.

Financial Reporting System and Executive Reporting System to improve the timeliness and usefulness of information to managers. Under the FMIP, input from managers was used to determine the type of information and operational reporting that managers require. Management reporting will continue to evolve as the systems mature and managers are trained and become proficient in using the new systems. FIS entails more than producing financial statements. Modern systems are designed for on-line and daily use by managers. Under the FMIP, training needs for the new systems were analyzed and training was provided to financial and non-financial staff. The self-assessment supports a need for more training on the use of the Framework for Integrated Resource Management System (FIRMS) and the need for improved reporting for decision-making.

Integration of information involves compiling and using non-financial or operating information for decision-making. The output may vary, depending upon the need and use of the information by the end user. The information must relate to the needs and interest of specific managers and also support the Department's performance reporting responsibilities.

The first step is to identify the required information and ensure that the necessary components are put in place. The self-assessment indicates a need for better systems in Health Canada to capture operating information to support management decision-making.

Key Finding - Operating Information

Determine operational data required department-wide for decision-making purposes and implement the systems to capture, track and monitor operating results and efficiency measures on an ongoing basis.

In the past, the DEC Sub-Committee on Resource Allocation was responsible for allocating funds and resolving funding pressures for changing priorities in the Department. The Department will always be faced with resource pressures and reallocations are one source of funding.

Better mechanisms for making choices among competing priorities and an open and flexible process are seen as a requirement. The self-assessment calls for a better way to reallocate resources within the Department to address business priorities. In response to this finding, a priority based reallocation process was introduced by DEC in December 2001. This process will be evaluated at the end of the fiscal year 2002-2003.

Key Finding - Resource Allocation

Establish a clear priorities-based process for reallocating resources across branches and regions, ensuring involvement of management at all levels.

The document *Realigning Health Canada to Better Serve Canadians*, April 2000, reinforces the Department's desire to better serve the public through improved:

- focus on areas in which the Department is most effective;

- capacity to address health risks before they arise or respond quickly, if necessary;
- integration and cohesiveness in relationships;
- Departmental responsiveness and transparency in decision-making and service delivery;
- objectivity and excellence in science and evidence in support of the Department's work;
- health and safety for Canadians.

The self-assessment by managers indicates that the Department should seek opportunities to improve the capturing and monitoring of client satisfaction results on a much wider basis.

Key Finding - Client Satisfaction

Determine client satisfaction information requirements and implement tracking and resolution process and systems to capture and monitor satisfaction results over time.

In May 2000, Treasury Board approved the *Service Improvement Initiative* to improve client satisfaction with government services. Canadians are seeking more convenient and seamless access to government services and higher levels of quality and performance in service delivery.

In 2000/01 Health Canada became one of six lead departments for the Service Improvement Initiative. In response to the *Citizens First Survey*, in May 2001 the Department implemented a targeted approach to improving its health information and identified five projects as part of its service improvement initiative:

- Canadian Health Network providing web-based access on health information;
- "It's Your Health" publications providing general background information to Canadians on health operational issues;
- Pest Management Information Services providing single window access on enquiries;
- National Non-Insured Health Benefits Drug Exception Centre improving the delivery of non-insured health services for First Nations and Inuit;
- General Enquiries "1-800 lines" providing ready access to information on products and services offered by Health Canada.

The Department is monitoring client feed-back, conducting surveys on how to improve client service, and seeking ways to expand health information services for managing health emergencies. The Department has also developed a primer for conducting client surveys. Improvements will be made based on client feedback.

Success in "Integrated Performance Information" will be measured by:

- ✓ Managers integrating financial management in their operations for decision-making
- ✓ Improved financial and management reporting systems
- ✓ Managers and support staff fully trained on using improved systems
- ✓ Improved systems to monitor progress to achieving results
- ✓ Using program evaluation in the assessment of programs
- ✓ A clear process for resource allocation
- ✓ Tracking and improving client satisfaction with Health Canada information

3.5 Mature Risk Management

Decision-making, planning and monitoring processes based on identification and management of risks

Organizations need a framework to manage and control significant risks that could interfere with achieving desired results and objectives. Mature risk management requires an organized and systematic approach to determine the best course of action under uncertainty. It involves identifying risks, assessing the impact of those risks, taking action, and effectively communicating risk issues. It is an essential part of good management and decision-making at all levels in an organization. Good risk management also ensures that people who make decisions are responsible for the outcomes of those decisions.

Modern comptrollership is based on sound risk management practices. It looks across all aspects of an organization to better manage risks. Modern Comptrollership supports a comprehensive risk management framework that is integrated into planning, decision-making and monitoring.

Treasury Board has introduced an *Integrated Risk Management Framework* (IRMF) which is designed to help departments better manage risks by integrating risk management into effective decision-making. The framework also supports delegating authority to the right level to achieve results.

In Health Canada risk management is an ongoing priority as it relates to health risks. In 1993 Health Canada published a formal framework which described the risk assessment and risk management process in a structured way for managing health risks. In 1997 the Department launched a fundamental review of health protection operations and the risk management framework evolved into a Decision-Making Framework to reflect broader departmental applications.

The Decision-Making Framework provides a general basis for risk management decision-making throughout the department and is used to produce evidence-based decisions on health risk issues. The framework provides guidance on environmental risk assessment, socioeconomic analysis, risk communication, public involvement, integrating Population Health and risk management decision-making, developing health-based outcome measures and priority setting. The Department has established a DEC Sub-Committee on Risk Management to provide leadership and to ensure that all Branches and Agencies in Health Canada are actively involved in managing risk related activities. The Sub-Committee put in place a formal process for assessing and responding to serious risk issues and is supported by individual branch risk committees.

Treasury Board's IRMF relates to the management of risks within business lines, in terms of delivering programs and services. In this regard Health Canada continues to improve its risk management practices in line with the Treasury Board Initiatives. Health Canada's Financial Management Improvement Plan called for a risk assessment of the department's business lines in relation to Modern Comptrollership principles and

controls. The risk assessment, completed by Deloitte & Touche, will be used as the basis for developing multi-year audit plans commencing in FY 2002-03. Treasury Board's *Policy on Active Monitoring* calls for early detection and notice of unacceptable risks, control failures and management vulnerabilities. Health Canada's response to this policy is the creation of a Quality Assurance organization.

The self-assessment confirms that Health Canada has a very good risk management framework in place for managing health and technology risks, and the department should put in place a business risk management framework.

Key Finding - Risk Management

Implement and communicate a business risk management framework.

Sound risk management supports delegating authority to the right level of responsibility. The self-assessment indicates overall satisfaction by managers with current authority levels in the Department. Managers feel they have sufficient authority to effectively deliver programs.

Success in "Mature Risk Management" will be measured by:

- ✓ Risk management framework supported by decision-makers and consistently used in decision-making
- ✓ Employee responsibilities and accountabilities for managing risks are well understood and followed

Some Things to Think About when Making Decisions

1. Define your problem: How you frame the problem has a significant impact on the outcome. Ensure that you are working on the right problem.
2. Establish Objectives: What do you want to accomplish?
The objectives you set will determine what information you seek, and how you justify your decision?
3. Create Alternatives: There is a tendency to choose the first alternative. Instead, try to generate new alternatives. Avoid evaluating alternatives too early.
4. Consequences: Project yourself into the future and ask yourself what the consequences are for each alternative.
5. Tradeoffs: Weigh each consequence and tradeoff or give up something from one consequence to achieve more of another.
6. Uncertainty and Risk Tolerance: First, make a reasonable assessment of the chances of outcomes. Second, collect new information and consult with experts. The next step is to weigh the desirability of the remaining outcomes.
7. Linking Decisions: Once again, project yourself into the future and ask how will this decision impact other future decisions? It is not time to make your “quality” decision.

3.6 Rigorous Stewardship

Appropriate level of controls in place to safeguard public assets without impeding operations and the achievement of results

Managers in government are entrusted with public resources, which are used to deliver programs and services. They exercise stewardship over those resources and account for the way in which resources are used, through timely and reliable operational and financial reports. Modern Comptrollership supports “rigorous stewardship” and sound management of those resources. This includes responsibilities to safeguard public assets, develop and operate key control systems, implement effective management processes, maintain standards and infrastructures, and measure success.

Modern Comptrollership supports a balanced approach to effective stewardship with emphasis placed on results and values. The right balance occurs when the best possible value is obtained from public resources and the value of government spending can be measured by what it achieves, i.e. results.

Rigorous stewardship requires effective management information and reporting systems, supported by sound internal audit and evaluation policies and practices and up-to-date

information technology.

The Auditor General's Financial Management Capability Model provides benchmarks for improving stewardship practices. Health Canada's Financial Management Improvement Plan (FMIP) provides specific actions to improve stewardship practices in the Department.

In Health Canada, the implementation of FIS and modern information systems (SAP & FIRMS) introduced improved controls for enhancing resource management in the Department. Health Canada was one of six departments which met all requirements and milestones (systems, people and policy) set by Central Agencies by the end of February 2001. The Framework for Integrated Resource Management System (FIRMS) reporting capacity has been tested and improved, resulting in enhanced reliability.

Under the FMIP the Department established a Quality Assurance Unit to ensure adherence to Central Agency and departmental policies, guidelines and accounting principles. In the context of modern comptrollership Health Canada strengthened the management of its grants and contributions programs. The Department established a Grants and Contributions Steering Committee, an improved control framework and an action plan to provide effective controls on grants and contribution spending.

Health Canada also launched a review of its contracting processes and developed improvement measures. The Department is implementing a comprehensive Contract Management Framework Action Plan to strengthen its management practices, in line with modern comptrollership practices.

A Departmental Financial Council is in place to ensure that the Department meets the challenges associated with the effective management of its resources. Health Canada also strengthened its audit capacity through the creation of the Audit and Accountability Bureau to improve accountability. The DEC Sub-Committee on Audit and Evaluation provides leadership and support to the Bureau.

Modern Comptrollership has produced changes in the areas of delegation, empowerment and accountability. To ensure accountability, managers and staff need a framework that clearly identifies what is expected of them in their delivery of programs and services. Under the FMIP, Health Canada is defining its Financial Management and Control Framework which will be communicated and made available to all staff.

Health Canada has well established technology for information sharing in some areas; however, most areas maintain their own information repositories. The Department has created a Knowledge Management Integration Group to implement its vision and strategy of knowledge management and to introduce activities based on its business model. The self-assessment calls for the need to improve information data bases, which can be shared across the department, using current

Key Finding - Knowledge Enabling Technology

Develop a departmental strategy for records management and implement a system to support knowledge sharing across the Department.

knowledge enabling technology.

Success in “Rigorous Stewardship” will be measured by:

- ✓ Improved data tracking systems which provide end-user reporting flexibility
- ✓ Decision support tools that integrate financial and non-financial information
- ✓ Improved records management and information data warehousing and retrieval systems to support knowledge sharing across the Department
- ✓ Introduction of control frameworks that support Modern Comptrollership principles and practices
- ✓ Effective audit and evaluation capability to ensure sound use of public resources

3.7 Clear Accountability

Appropriate authorities, a clear definition of roles and responsibilities, performance expectations and measurement; incentives and sanctions; and the internal and external reporting of results

Recent federal government initiatives are designed to provide more authority to managers. Stewardship responsibilities for delivery of government programs and services entail a constant quest for balance between achieving efficiency and results and ensuring adequate accountability. Clear accountability is a fundamental principle of modern comptrollership.

Clear accountability for managers involves increased transparency, a sense of ownership by managers, and confidence in the accountability frameworks within which they manage. It requires clearly defined roles and responsibilities, clear performance expectations for results to be achieved, and the appropriate authorities and resources to achieve those results. It includes regular feedback on performance and provides incentives or sanctions based on performance results.

Health Canada is working to ensure that all employees clearly understand how their individual performance obligations are aligned with its mandate and strategies. As well, the Department has undertaken various projects under the Federal Accountability Initiative and collaborates with various health partners on accountability and reporting.

The Department has undertaken a number of initiatives designed to improve and strengthen its accountability frameworks, including the ADM/RDG Accountability Framework to clarify roles and responsibilities, individual Branch accountability initiatives, and the development of MOU's between the Regions and all Branches. The Department has reviewed and strengthened the Executive Sub-Committee structures to provide increased support and direction to the various elements of its management framework. Commencing in 2002-2003, all senior managers' performance agreements will include assessment of actions taken to implement government-wide initiatives, including Modern Comptrollership.

The Department has put in place management control frameworks for grants and contributions and contracting, and is documenting the Financial Management and

Control Framework. The recently formed Audit and Accountability Bureau will be conducting accountability reviews as part of its mandate.

Accountability includes external reporting to Parliament and the public. Under the FMIP reporting on Public Accounts was improved and new procedures were implemented to ensure uniformity of processing Public Accounts in future. The self-assessment by managers shows that Health Canada consistently produces useful and credible financial and non-financial information in a user-friendly format for its external reports. Treasury Board has often used Health Canada as an example for quality reporting.

Health Canada is currently focused on improving accountability frameworks at the senior management level. This will be followed by improvements at all management levels. The self-assessment calls for some increased clarity in roles at the regional level and improvements in performance agreements.

Key Finding - Clear Accountability

Develop and obtain agreement on all performance agreements at the beginning of the year, ensuring that agreements include all elements of the comptrollership framework, including financial performance results, and;

Incorporate modern comptrollership into performance agreements of all senior management. Complete agreements at the beginning of each assessment year.

Success in “Clear Accountability” will be measured by:

- ✓ Performance agreements linked to departmental objectives including financial performance results
- ✓ Periodic reviews of performance agreements to reflect changes in organizational priorities
- ✓ Staff objectives and goals linked to priorities and performance targets in accountability agreements

4. MODERN COMPTROLLERSHIP- MOVING FORWARD : THE NEXT STEPS

4.1 Leadership and Coordination

The focus to introduce modern management practices in Health Canada is to build a solid foundation as described in section 3 - strategic leadership, motivated people and values and ethics. The success of modern comptrollership rests on this foundation.

All managers play a key role in the successful implementation of the modern management strategy. They should take personal responsibility to ensure that they adopt management practices that manifest the principles of modern management. Every manager should strive to make decisions that bring together risk management and sound management of resources for the achievement of results in a manner consistent with commonly accepted values and ethics.

In turn, it is the obligation of the Department to provide managers with an environment conducive to the practice of modern comptrollership principles through the implementation of various tools or frameworks, as the ones described in the Action Plan. The immediate priority, and challenge, will be to increase awareness and understanding of the Department's vision through training, dialogue and collaboration at all levels across the Department.

To provide this focus, the Department has given the Departmental Executive Sub-committee on Operations (DEC-Ops) the responsibility to oversee the implementation of modern management. The Sub-committee will ensure that Branches and Regions undertake actions to incorporate modern comptrollership in their organizations, including senior management accountability, and identify appropriate reporting requirements.

The Department will also maintain the Office of Modern Comptrollership, situated in Planning and Special projects Directorate, CSB, to provide overall leadership and coordination as well as secretariat support to DEC-Ops on matters related to the modern management strategy. MCO will coordinate monitoring and reporting on progress of planned activities to address the key findings, as identified in Appendix A. MCO will also ensure that best management practices or initiatives are shared and recognized within the Department and across the Modern Comptrollership community.

4.2 Communication and Awareness

MCO, in partnership with HPCB (Communications) and TBS will establish and coordinate a communications strategy to create awareness and understanding of modern comptrollership and of the Department's modern management strategy. The objective is to open a dialogue on modern management and provide opportunities for sharing and learning.

As a priority in 2002-2003, MCO will offer presentations to management committees and target groups across the Department and provide support and advice to ensure that modern comptrollership is part of the agenda of management planning meetings, retreats or learning activities across the department.

MCO will maintain the Modern Comptrollership website with regular input on activities related to the implementation of the modern management strategy. MCO will also maintain liaison with TBS and the Modern Comptrollership Community in the Public Service to share best practices and lessons learned.

4.3 Training

The development of managers is key to the success of the modern comptrollership initiative. MCO, in collaboration with the Learning Center, will establish a training strategy and ensure that modern comptrollership is incorporated in the departmental Continuous Learning Strategy, with the ultimate goal of implementing a modern management training program.

At the same time, CSB directorates who provide specialist services to the rest of the department, will continue targeted training on management fundamentals, such as training related to the FIS, contracting, grants and contributions, project management. CSB will also continue to contribute to the delivery of the course “Managing for Results” which has been designed to give managers an integrated perspective on the management of Health Canada’s main human, financial, physical and informational administrative processes and, as a result, enable them to achieve better operational results.

4.4 Monitoring and Reporting

Ongoing monitoring and reporting on progress will ensure that Modern Comptrollership remains a top priority in the Department’s management improvement agenda. Periodic update reports on progress will be presented to the Departmental Executive Committee Sub-Committee on Operations (DEC-Ops). The Action Plan identified in Appendix A will be reviewed annually and updated to reflect progress and any further steps required for ongoing management renewal. Planned activities that require specific direction by DEC-Ops will be tabled for discussion and direction by the key process owner.

Treasury Board Secretariat is developing an accountability and reporting framework for use by departments in monitoring and reporting on results achieved. Once implemented, this framework will be reviewed with the aim of incorporating it in the Department’s governance structure for Modern Comptrollership.

Branches/Regions in the Department will regularly report on progress in implementing modern management practices in their respective areas and “best practices” will be identified and promoted across the Department. Appendix D provides an overview of best management practices in the Department in the proposed reporting TBS format. Annually, the Department will report on its priorities and plans for modernizing comptrollership to Treasury Board, the Auditor General and to Parliament through the Department’s Performance Report.

4.5 Moving forward in summary

	<i>Planned Activity</i>	<i>Responsibility</i>	<i>Timeframe</i>
Leadership and Coordination	<ul style="list-style-type: none"> ➤ Maintain an office of Modern Comptrollership to provide overall leadership and coordination 	Modern Comptrollership Office (MCO) (Planning & Special Projects Directorate, CSB)	2002-2005
	<ul style="list-style-type: none"> ➤ Oversee the implementation of modern management 	DEC-OPs & Secretariat support by MCO	2002-2005
	<ul style="list-style-type: none"> ➤ Ensure that Branches and Regions undertake actions to incorporate modern comptrollership in their organizations, including senior management accountability 	DEC-Ops	2002-2003
Training	<ul style="list-style-type: none"> ➤ Establish a training strategy and incorporate modern comptrollership in the Departmental <i>Continuous Learning Strategy</i>, with the ultimate goal of implementing a modern management training program 	Modern Comptrollership Office	2002-03
	<ul style="list-style-type: none"> ➤ Continue targeted training on management fundamentals, such as training related to the FIS, contracting, Grants & Contributions, project management and newly established course on <i>Managing for Results</i>. 	CSB Directorates	ongoing
Communications and Awareness	<ul style="list-style-type: none"> ➤ Establish a communication strategy <ul style="list-style-type: none"> - Consultations with Branches/Regions - Approval of strategy 	MCO DEC-Ops	June 2002 Sep. 2002
	<ul style="list-style-type: none"> ➤ Implementation of Strategy 	MCO	2002-2004
Monitoring and Reporting	<ul style="list-style-type: none"> ➤ Identify appropriate reporting requirements, similar to reporting structure of Appendix D 	DEC-Ops	2002-2003
	<ul style="list-style-type: none"> ➤ Monitor and report on progress of planned activities to address the Key Findings of the self-assessment as identified in Appendix A 	DEC-Ops with support of MCO	2002-2005
	<ul style="list-style-type: none"> ➤ Ensure reporting requirements of TBS and Auditor General are met 	MCO / DEC-Ops	2002-2005

ACTION PLAN TO ADDRESS KEY FINDINGS OF SELF-ASSESSMENT

A. Background

In March 2000, Health Canada joined fourteen other federal departments and agencies piloting the Treasury Board Secretariat led initiative on Modern Comptrollership. As part of the commitment to the initiative, all Departments were required to undertake a self-assessment of their modern management capabilities against the seven elements of Modern Comptrollership.

In Health Canada, the self-assessment was conducted by a joint Health Canada - Deloitte and Touche Consulting team. Interviews were conducted with the seven ADMs and seven workshops were conducted at HQ, one for each Branch, and six workshops were conducted in the Regions. The results were aggregated to the Departmental level and the ratings and findings of some of the key sub-elements were validated with process owners. The final draft was completed in August 2001 and the results can be found on the Modern Comptrollership website. In the end thirteen key findings were identified as priorities for action.

B. Overview of Action Plan

In October 2001, the detailed capacity self-assessment was tabled at the Departmental Executive Committee (DEC), which also endorsed the Key Findings, the vision of modern comptrollership and a process to develop an action plan to address the Key Findings. As directed by DEC, and in collaboration with key process owners (ie. managers and functional heads), the Modern Comptrollership Office (MCO) subsequently identified actions to address key findings.

This Action Plan consolidates the Key Findings of the self-assessment and identify planned activities to address them. It reflects information collected during the period December 2001 to February 2002 and identifies the modern comptrollership elements, planned activity(ies) to address key findings, status, key process owner, and target completion date. In the instances where no current planned activity exists (usually because there is no single key process owner) the Action Plan identifies a recommended course of action. The plan will be updated to reflect progress and appropriate actions as they unfold.

DEC-Ops will provide oversight on the Action Plan and progress reporting will be coordinated by the MCO.

Element	Planned Activities to address key findings	Key Process Owner	Target Date	Status
Specialist Support	Determine the level of specialist support service required in each branch and region	Assets Management Directorate / Departmental Planning and Financial Administration Directorate, CSB	April 2002	<ul style="list-style-type: none"> - Review of corporate services activities within the Department is underway and being lead by Corporate Service Branch (to assess the benefits and implications of centralizing corporate services functions; and identify potential savings of implementing an optimum alignment of service delivery) - further action: DPFA reviewing the finance specialist role
SHARED VALUES AND ETHICS				
Values and ethics	Develop and communicate Values and Ethics guidelines and principles to all staff	Centre for Workplace Ethics, AAB	Phase I: Completed March 2002 Phase II: June 2002 Phase III: 2002-2003	<ul style="list-style-type: none"> - Implementation of a phased Values and Ethics Strategy: <ul style="list-style-type: none"> Phase I - Departmental-wide Dialogue on Values and Ethics Phase II- Consolidation and validation of dialogue data Phase III - Operationalization and implementation of an action plan for values and ethics
INTEGRATED PERFORMANCE INFORMATION				
Evaluative Information	Develop framework and process by which the Departments' policies, programs and initiatives could be assessed; and implement the systems to measure and assess outcomes.	Departmental Program Evaluation Division, IACB	F/Y 2002/2003	<ul style="list-style-type: none"> - Assessment and review HC's performance management and evaluation activities; maintain an inventory of the department's evaluation studies, results-based management and accountability frameworks - Development of an Annual Evaluation Plan in consultation with ADMs and RDGs - Development of results-based accountability frameworks - Proposed further actions identified by KPO: Provide solid foundation for evaluation, review the Planning, Reporting and Accountability Structure (PRAS) to support result-based management

Element	Planned Activities to address key findings	Key Process Owner	Target Date	Status
Financial Information	Develop user-friendly financial reports for management decision-making Provide training for managers on the departmental financial system	DPFA DPFA	next 12-18 months 2002-2003 Ongoing	<ul style="list-style-type: none"> - Implementation of a FIRM Project Plan, approved by Oversight Committee, provides Web Focus tool designed to improve financial reporting capability of financial system. - Creation of an Executive Reporting System which provides monthly reports for senior management for decision-making - On-going provision of training on FIS for managers - On-going provision of training on FIRMs
Operating Information	Determine operational data required department-wide for decision-making purposes and implement the systems to capture, track and monitor operating results and efficiency measures on an on-going basis.	no key process owner		Recommendation: <i>that this key finding be submitted to the departmental Working Group on Planning to determine appropriate action to address key finding.</i>
Resource Allocation	Develop a clear process for re-allocating resources	DEC	2002-2003	A priority-based budget reallocation process was introduced by DEC. (Reference DEC minutes of December 18, 2001). This new process will be evaluated at the end of the fiscal year 2002-2003.

Element	Planned Activities to address key findings	Key Process Owner	Target Date	Status
Client Satisfaction	Capture and monitor client satisfaction results over time.	SII Secretariat	2001- 2005	<ul style="list-style-type: none"> - The Department is participating in the TBS led Service Improvement Initiative (SII). - DEC has agreed to a targeted approach by identifying five initiatives in its SII for improving client satisfaction with Health Canada “information” (reference: Citizens First Survey which identified HC “information” as a priority) - a departmental Secretariat has been established and located in the Capacity Development Division, FNIHB - a Departmental Working Group on SII has been established and all Branch\Regions are represented <p>[It should be noted that individual Branches and Regions continue to implement client service monitoring activities as part of their business, eg. PMRA, HECSB Workplace Health and Public Safety Programme, IACB, HPIFB creation of the Office of Consumer and Public Involvement]</p>
MATURE RISK MANAGEMENT				
Risk Management	Implement an integrated risk management framework.	no identified key process owner	2002-2003	<ul style="list-style-type: none"> - In February 2002, the DEC Sub-Committee on Operations (DEC-Ops) met to discuss an approach to implement an Integrated Risk Management Framework in the Department. A report is being prepared by DEC-Ops Secretariat, in conjunction with DEC-RM Secretariat for the Chair DEC-Ops to discuss with DM. Included in the report are organizational options and key issues that needed DEC guidance before the matter can be advanced.
RIGOROUS STEWARDSHIP				
Knowledge Enabling Technology	Develop a Departmental strategy for records management and implement a system to support knowledge sharing across the Department	Information / Knowledge Management Division, IACB	Project target completion: December 2004	<ul style="list-style-type: none"> - Commencement of a Departmental-Wide Records Improvement Project (Electronic Records Management Application Project) to develop an enterprise-wide information management infrastructure for HC (<i>Project funding for 2002-03 and 2003-04 has not been secured</i>)

Element	Planned Activities to address key findings	Key Process Owner	Target Date	Status
CLEAR ACCOUNTABILITY				
Clarity of Senior Management Responsibilities and Organization	Development of MOUs between Branches and Regions	ADMs \ RDGs	<i>complete in draft form</i> 2001-02	All MOUs have been drafted. Reference: Decisions/Actions plans resulting from the DEC Workshop of June 19-20, 2001
Performance Agreements and Evaluation	Establish modern comptrollership goals and incorporate into performance agreements of senior management.	No KPO	2002-2003	Commencing in 2002-2003, all senior managers performance agreements will include assessment of actions to implement government-wide initiatives such as Modern Comptrollership. At its May 1 st meeting, DEC-Ops considered that follow-up to this finding was complete.

Financial Management Improvement Plan (FMIP)

Health Canada's vision of Modern Comptrollership requires effective financial management at all levels in the organization. Health Canada's Financial Management Improvement Plan is aimed at strengthening and more fully integrating effective financial management practices in the Department, in line with Modern Comptrollership principles and the Financial Information Strategy.

The FMIP is aligned with the Auditor General's Financial Management Capability Model which identifies "Key Process Areas" for improving financial management in an organization. The FMIP aims to enhance financial management capability in the Department and build a financial structure that provides cost-effective controls and better information for the day-to-day needs of managers.

Since inception in FY 1999/2000, the FMIP identified many modern management improvements in Health Canada including:

- A strengthened audit capability and multi-year audit plans based on a risk assessment of the department's business lines conducted by Deloitte & Touche.
- Improved accountability measures in collaboration with health partners.
- A review of core values and establishment of a Centre for Workplace Ethics and continuing dialogue on "values and ethics".
- Documenting/communicating Health Canada's Management Control Framework.
- Implementation of major financial system upgrades and FIS training for staff.
- Laying of groundwork for the integration of financial and non-financial data for performance measurement and improved information reporting.
- Implementation of the Corporate Service Branch "Client Services Initiative".
- TBS certification for FIS compliance.
- Organizational review of accounting operations and implementation of recommendations for improvement.
- Revised Budget Management Directive, new guidelines on Operational Planning, and TB approval for the Planning, Reporting and Accountability Structure.
- Establishing a "Quality Assurance Unit" to ensure adherence to Central Agency and departmental policies, guidelines and accounting principles.

- Developing a strategic policy on cost recovery.

As of November 2001 most actions under the FMIP were either completed or are on schedule and will be finalized in the short term.

Costing Modern Comptrollership

Modern Comptrollership is built upon a number of key government-wide management initiatives including the Financial Information Strategy. Much of the work on Modern Comptrollership supports other objectives such as upgrading financial systems and improving financial reporting under FIS, and meeting the requirements of new/revised Treasury Board policies.

Distinct costs, relating to the implementation of modern comptrollership in Health Canada, include costs for the Modern Comptrollership Office, the Comptrollership Capacity Assessment and communication/ training activities to increase awareness and buy-in from staff. The Department will continue to monitor these distinct costs.

Modern Comptrollership is about changing management culture. Treasury Board recognizes that the work of changing management practices is less amenable to costing than other straightforward changes to management process. Government-wide reporting on costs related to the implementation of modern comptrollership will require direction from Treasury Board, including clear definitions for costs to be tracked and the related reporting requirements.

Appendix D

INVENTORY OF MODERN COMPTROLLERSHIP PRACTICES IN HEALTH CANADA (January 2002)

This reporting table is the Health Canada excerpt from the consolidated “Inventory of Modern Comptrollership Practices from 15 Pilot Departments” prepared by the Treasury Board Secretariat whose role it is to serve as “clearinghouse” among federal organizations to promote the sharing of best practices. A complete copy of the “Inventory” is available through the HC, Modern Comptrollership Office.

Leadership	Performance Information	Human Resources	Risk Management	Accountability	Values & Ethics	Stewardship
<p>MC web site</p> <p>MC incorporated into ADM job descriptions</p> <p>Planning and management services organizations in each branch responsible for MC</p> <p>Management improvement initiative (to revise and enhance HC’s strategic planning process)</p> <p>Revised sub-committee structure to DEC</p> <p>DEC approval of a Continuous Learning Initiative</p>	<p>Performance Measurement Development Pilot Project: to develop or strengthen evaluation and accountability frameworks across the Department</p> <p>Measuring and Managing Performance CD ROM: e-learning module on measuring and managing performance</p> <p>Service Improvement Initiative (Six “information” projects approved for action)</p> <p>Review of HC evaluation activities (compiling a comprehensive inventory of evaluation studies, results-based management and accountability frameworks)</p>	<p>Development of a Human Resources Strategic Plan</p> <p>“Managing for Results”: new course for managers, developed under the umbrella of MC, to assist managers to better understand and utilize the administrative processes of management at HC</p> <p>Creation of an office on workplace health to promote and establish healthy workplace goals.</p> <p>Learning and Career Development Program</p>	<p>Creation of a DEC Sub-Committee on Risk Management; individual Branch risk committees</p> <p>Risk management Issue Sheet process</p> <p>HC’s Decision-making Framework for Identifying, Assessing and Managing Health Risks</p> <p>Risk Analysis of HC’s Business Lines (in relation with Modern Comptrollership and <i>Results for Canadians</i> as a basis for preparing a multi-year audit plan)</p>	<p>ADM/RDG Accountability Framework</p> <p>MOUs – Regions/HQ Branches</p> <p>Quality Assurance Unit established for active monitoring</p> <p>Creation of the Audit and Accountability Bureau</p> <p>Financial Management Improvement Plan</p>	<p>Departmental-wide Dialogue on Values and Ethics to discuss and identify HC’s core values and their meaning; ways of operationalizing values and overcoming obstacles; and ethical issues of concern and support needed to address them</p>	<p>Records Improvement Project/Electronic Records Management Application Project</p> <p>Creation of a Knowledge Management Integration Group to implement Health Canada’s vision and strategy and activities related to Knowledge Management</p> <p>Grants & Contributions Control Framework & Action Plan</p> <p>Contracting Control Framework & Action Plan</p> <p>Departmental Financial Management Control Framework</p> <p>FIS implemented</p> <p>Framework for Integrated Resource Management System (FIRMS)</p>