



Western Economic
Diversification Canada

Diversification de l'économie
de l'Ouest Canada

Western Economic Diversification Canada

Audit and Evaluation Branch

A&E Plan (2006-2009)

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1.0 INTRODUCTION

In 2005 the Audit and Evaluation Branch (AEB) of Western Economic Diversification (WD) Canada went through a change in its philosophy and approach to carrying out its work with the aim of meeting the expectations of both internal and external stakeholders by conducting program audits and evaluations and adding value for continuous improvement.

AEB role was defined as that of a dialogue partner at all levels with an emphasis on providing timely ongoing consultations and continuous auditing with engagement of operations at both corporate and regional levels throughout the audit process with timely reporting through template-form reports which are considered as good management tools.

Continuous auditing is achieved by auditing a program or a particular management/operation function on a continuous basis through short cyclical audit assignments each one focusing on a few key management aspects at a time and presenting the results in template-form reports for each assignment. The cycles continue until all key aspects of management of the audit subject have been audited at least once. The cycles (short cyclical audit assignments) can continue as long as necessary.

In September 2005, as a starting point for implementing this philosophy and the new approach in carrying out its work, AEB developed an Interim Plan for 2005-2007 (annex 1). This Plan was approved by the Departmental Audit and Evaluation Committee (DAEC). AEB started the implementation by focussing first on the need for the completion of all outstanding projects.

AEB has already made significant progress against the Interim Plan. It has successfully completed all past outstanding projects: past outstanding audits and evaluations; newly planned audits including continuous auditing cycles; newly planned impact assessment; and follow-up of past completed audits, reviews and evaluations.

During the past year a lot of effort went into building the human resource capacity in line with the approved organization structure with A&E senior officers to be based in regions with very little success. Staffing has been a challenge and therefore AEB will need to continue in this pursuit during 2006-07.

AEB also successfully continued providing consultations, advice and guidance to operations (corporate and regions) in many areas including development of RMAFs and RBAFs and terms of reference for regional projects audits, impact assessments and evaluations as well as promotion and initiation of integrated risk management (IRM) and development of corporate risk profile (CRP) and liaison with OAG.

To continue building further upon the interim plan and the progress achieved to date AEB has undertaken to develop its 3-Year Plan (2006 to 2009) through a two-phase approach with phase 1 primarily focussing on the development of a structured planning process (annex 2).

The 3-Year Audit and Evaluation Plan is therefore an outcome of a structured planning process and includes audit and evaluation projects as well as other projects for which AEB engages itself in providing consultations (also a critical area of AEB services).

The Plan also includes key areas of operations such as corporate governance-management, HR management and policy-program linkages and integration, among others, so as to provide adequate coverage for AEB to be able to provide holistic assurances over time.

The audit, evaluation and consultation projects have been identified and selected to be part of the three year plan based on a combination of risk assessment, needs assessment and prioritization due to the limited resource capacity.

2.0 RISK ASSESSMENT

Corporate Risk Profile

In order to identify/confirm audit, evaluation and consulting projects based on risk assessment only, the departmental corporate risk profile (CRP) was further analyzed/assessed using the A&E risk assessment system which is based on risk criteria and risk ranking (annex 3). In conducting this analysis and assessment, consideration was given to key factors (presented below) including governance, internal controls, obligations, program delivery, partnerships, management of grants & contributions, information management and performance measurement. AEB assessment and comments are presented in annex 4.

Governance

WD has a defined governance-management structure for decision-making, responsibilities, and accountability with long term goals and strategic outcomes aligned with government priorities. Regional operations and program delivery work towards achieving strategic outcomes. Accountability for achievement of strategic outcomes at program activity level is shared by the Assistant Deputy Ministers. The department's planning and reporting functions continue to improve and be more integrated to support governance-management.

Internal Controls

The mechanisms for sound management and accountability of departmental resources continue to emerge as a priority for ongoing attention. The TBS internal audit policy emphasizes the need for annual holistic opinion on internal controls.

Obligations

WD commitments are significant and increasing in many areas including natural resources, immigrant influx, pacific gateway, global economy and skill and labour development due to shortages - economic boom in the west and more interest from pacific countries to expand their business relationship with Canada. There are challenges as a result of the volatility in the natural resource markets, environmental sustainability (considering risk of global warming), continued decline of the rural economy, and exposure to serious disruptions due to trade disputes or disasters, limited resources to manage programs, which severely affect certain commodity sectors and the achievement of results.

Program Delivery

WD delivers on its mandate primarily through provision of grants and contributions (G&C) for projects and initiatives and also plays a significant role in the west by taking lead roles in many government initiatives which bring together partners from private and not-for-profit sectors, municipal and provincial governments, other federal departments and academic institutions. These investments of both dollars and time have leveraged other investments to support the establishment and growth of small and medium sized enterprises and knowledge-based industries, and the economic inclusion of groups such as people with disabilities, women, youth, aboriginal people, francophone entrepreneurs and new Canadians.

Partnerships

WD reliance on partnerships for delivering results is pervasive, resulting in many challenges to build common agendas and leverage resources. Given the financial complexity of some of these relationships, ongoing monitoring is required to ensure appropriate controls and accountabilities are in place.

Management of Grants & Contributions

In making funding decisions, WD relies upon the knowledge, advice and support of its extensive network of provincial, university, private sector and not-for-profit partners and client organizations to identify needs and opportunities and to develop projects and new initiatives that advance shared objectives. Key

partners in the not-for-profit sector include members of the Western Canada Business Service Network (WCBSN) which is comprised of over 100 points of service including Community Futures Development Corporations (CFDCs), Women's Enterprise Initiative (WEI) Centres, Francophone Economic Development Organizations (FEDOs) and Canada Business Service Centres (CBSCs). These partners also provide critical capacity including frequent financing for the project implementation.

Information Management

Retaining, safeguarding and ensuring the accessibility of information is a key factor in the department's capacity to function effectively, fulfil its mandate, and respond to the information needs of Canadians. Information management has been a recurring area of concern for the department - senior management has planned to address it during 2006-08.

Performance Measurement

Good performance planning and reporting is fundamental to effective governance and accountability to Parliament and Canadians. Challenges for the department include among others ensuring adequate information management systems, developing suitable and measurable performance indicators and measures and ensuring an adequate performance reporting system.

3.0 NEEDS ASSESMENT

Government Priorities

A key priority of the government is to restore Canadians faith and trust in public institutions by making government more accountable and effective. In this regard several initiatives have occurred: announcement of a streamlined government structure to promote accountability, efficiency and effectiveness; Federal Accountability Act; guide and code of ethics for Ministers and their staff; conflict of interest and post-employment code for public office holders.

The government has also established a framework of outcomes as presented below.

ECONOMIC - Outcomes	SOCIAL - Outcomes	INTERNATIONAL - Outcomes
<ul style="list-style-type: none"> 1. Strong economic growth 2. An innovative and knowledge-based economy 3. Income security and employment for Canadians 4. A fair and secure marketplace 5. A clean and healthy environment 	<ul style="list-style-type: none"> 6. Healthy Canadians with access to quality health care 7. Diverse society that promotes linguistic duality and social inclusion 8. A vibrant Canadian culture and heritage 9. Safe and secure communities 	<ul style="list-style-type: none"> 10. A strong and mutually beneficial North American partnership 11. Canadian prosperity through global commerce 12. A secure world through multilateral cooperation 13. Global poverty reduction through sustainable development

Central Agency Priorities

The new Public Service Employment Act (PSEA) allows for broader staffing options that give new flexibility to managers. Under the new PSEA, the Public Service Commission (PSC) has maximized the delegation of appointment authorities to Deputy Ministers who will in turn sub-delegate authorities to departmental managers and has the authority to conduct audits to ensure that organizations are in compliance with PSEA.

Departmental Priorities – Management has established among others three critical priorities to improve quality of life for Canadians and one priority for implementing the modern management agenda.

- **Entrepreneurship and Innovation** - To increase investment and support for the commercialization of new technologies, improved productivity and competitiveness; and to support Canada's Pacific Gateway strategy.
- **Community Economic Development** – Build strong and viable communities through investments in infrastructure programs and by selecting a number of regional community-based pilot projects designed to test new and innovative approaches to address significant economic challenges faced by communities.
- **Policy, Advocacy, & Coordination** – Conduct research to gain an understanding of the issues and opportunities in Western Canada. WD goals are to strengthen the departmental advocacy strategy, continue to strengthen policy capacity, and work with federal councils to gather information to better represent the western perspective.
- **Implementing Modern Management Agenda** - Focus on improving management practices within the department including strengthening accountability to Canadians, integration of human resource planning with business planning, and following-up on the public service employee survey, and improving information management.

WD makes significant contributions to achieve these outcomes as presented below.

- **Strong economic growth** - programs and initiatives such as Western Economic Diversification Program (WDP), Community Futures Development Corporations (CFDCs) and Urban Development Agreements (UDAs) for achieving and maintaining sustainable economic growth.
- **Innovative and knowledge-based economy** – initiatives, which reduce gaps and strengthen investment capacity and systems.
- **Income security and employment for Canadians** – investments in projects that enable individuals to obtain various types of skills that are sought by employers and assistance to underemployed persons with disabilities and women through programs targeted at helping to establish and grow their businesses.
- **Clean and healthy environment** – support for the development and commercialization of environmental technologies and processes and integration of sustainable development strategies into departmental activities.
- **Diverse society that promotes linguistic duality and social inclusion** – commitment to four key activities: communicating Official Language Action Plan (OLAP), building partnerships with other departments and stakeholders, providing support to Francophone Economic Development Organizations (FEDOs) and providing support to projects with Official Language Minority Communities (OLMCs) as well as continued collaboration with other departments to advance the economic development and connectedness of linguistic minority communities.
- **Canadian prosperity through global commerce** – Because of significant challenges to the small and medium sized entrepreneurs due to strong Canadian dollar and strong global competition for markets, investment capital, and availability of skilled labour present, department's commitment to continue to support the participation of western businesses in the global marketplace through investment development initiatives.

Needs identified by Management

Management also identifies needs for audit, evaluations and consultation projects based on requirements incorporated into the existing RMAFs and RBAFs as well as other factors including identification of opportunities for improvement, development of new RMAFs and RBAFs and reporting requirements. AEB took these into consideration in identifying and prioritizing audit and evaluation projects and continuing consultations work needed particularly in meeting obligations outlined in TBS submissions and meeting requirements under government-wide initiatives.

4.0 AEB RESOURCES, ROLE AND ACTIVITIES

AEB Resources

Financial resources total \$1.1m made up of \$350,000 for salary expense and \$750,000 for O&M. The current HR capacity includes 1 Director, 1 temporary agency clerical help and 2 A&E Senior Officers at

AS-07 level based in Edmonton and Vancouver respectively. Planned additional resources will include 1 A&E Senior Officer at AS-07 level to be based in Saskatoon or Winnipeg, 1 A&E Research Analyst at AS-04 level to be based in Edmonton and 1 Executive Assistant at AS-02 to be based in Edmonton.

AEB Role

AEB has defined its role as “dialogue partner” at all levels: strategic, program and operation. It aims to advance the concept of continuous auditing; emphasize the need for dealing with human aspects of audit and evaluation by engaging and providing timely ongoing consultations and guidance; provide assurances, promote performance measurement and add value for continuous improvement; emphasize timely user-friendly reporting through template-form reports as great management tools and ensure audit and evaluation reports with management action plans are posted on the public web site (http://www.wd.gc.ca/rpts/audit/default_e.asp) promptly.

AEB Activities

- Conduct program audits and evaluations including impact assessments as planned
- Provide consultations/guidance on regional project audits and other studies as needed
- Provide ongoing consultations on performance measurement and risk management
- Provide ongoing liaison with OAG (audits, environmental petitions, SDS)
- Provide ongoing liaison with TBS (networking and sharing of best practices)
- Deal with administrative matters such as staffing (various), contracting, travel, records
- Encourage and monitor participation of A&E staff in ongoing professional development
- Update A&E information on intranet/internet as needed (plan, policies, reports, other)
- Update A&E plan annually based on risk assessment, needs assessment, resources, other
- Establish Management Framework (policies, methodology standards, quality assurance)
- Participate in external conferences and seminars (sometimes as presenter)

5.0 A&E PROJECTS PLANNED FOR THREE YEARS (2006-2009)

Basis of selection of Audit, Evaluation and Consultation Projects

- A&E outstanding projects that need to be completed in 2006-07
- A&E assessment (particularly high risk areas) of corporate risk profile (CRP)
- A&E needs assessment including specific management requests and suggestions
- A&E involvement in audits and evaluations carried out by other departments
- A&E involvement in external audits by OAG, PSC and others
- A&E development of management framework (policy, methodology, standards, quality control)

2006-07 Audit, Evaluation and Consultation Projects (Summary)

- Audit Projects include audit of Management of Information (4 assignments) and audit of Management of Grants & Contributions (4 assignments)
- Evaluation Projects include evaluation of WDP including sub-programs and associated initiatives and impact assessment of Western Canada Business Service Network
- Consultation Projects include evaluations of SECEAI, UVIC and WUF programs; development of RMAF/RBAF for SDNP; project audits and other assessments
- Liaison and Participation in Projects led by other departments/agencies such as OCG, OAG, PSC, ATIC, COL and CHRC (annex 5)
- A&E Management (Framework and Capacity Building) which includes development of a management framework (policies, methodology, standards and quality assurance); staffing of AS-07, AS-04 and AS-02 positions; and completing self-assessment (annex 6)

2006-2009 Audit, Evaluation and Consultation Projects

- Audits and Auditing Consultation Projects (annex 7)
- Evaluations and Evaluation Consultation Projects (annex 8)

Annex 1 - A&E Plan Interim (2005-2007)

We are a "Dialogue Partner" at all levels: strategic, program and operation. We emphasize the need for dealing with human aspects of A&E by engaging and providing timely ongoing consultations. We believe in the concept of continuous auditing with engagement of operations at both corporate and regional levels throughout the process and with timely template form reporting. Our aim is to meet the expectations for ensuring compliance, providing assurances and also adding value for continuous improvement.

- Past Outstanding Assignments - complete past assignments that have been outstanding – target completion date 30 November 2005
 - Evaluations: ABSN (Sep 2005), EDP/UEDI (Aug 2005), WEPA (Sep 2005), SDNP (Oct 2005)
 - Audit: G&C (Oct 2005)
- Follow-up on Past Completed Assignments - conduct follow-up on past, completed Evaluations and Audits that resulted in actions that were to be completed by 31 March 2005 – target completion date 31 December 2005
 - Evaluations: CFP, OLAP, SDS, CBSC
 - Audits/Reviews: M&P, QA, CFP, Contracting, IP-BC
- New Assignments Previously Planned - undertake assignments that were previously planned but not started
 - Audit: Infrastructure Program (September – December 2005)
 - Study: Impact assessment of Aboriginal Programs (October – December 2005)
- New Assignments for Continuous Auditing during the period October 2005 to March 2007 - undertake two new major audits that will be continuous and long-term with short (3 month) assignments to be carried out on a cyclical basis (prioritized on need and risk basis) – 1st cycle targeted to start in November 2005
 - Grants & Contributions (Financial Management, Managing Agreements, Adherence to TBS Policies, Regional Consistencies) - 1st assignment will be assessment of financial management aspects with targeted completion date 31 January 2006
 - Information Management (Financial Information, Non-Financial Information, IMT Systems, Records Management, Data Management, IT and Data Security, ATIP) – 1st assignment to be determined with targeted completion date 31 January 2006
- A&E Management Framework (October 2005 – March 2006)
 - Develop a management framework for A&E and update various aspects as needed. Framework to include Policies, Methodology including Tools, Standards, Quality Assurance, Professional Development, Coordination Role for Project Audits/Studies – target completion date 31 March 2006
 - Update A&E Information on Intranet/Internet as needed (plan, policies, photos, organization charts, reports) – initial update target completion date 31 December 2005, subsequent updates to be ongoing
 - Establish strategy/plan for overseeing and/or coordinating project audits and studies undertaken by regions – target completion date 31 December 2005
- A&E (2006-2008) Plan (October 2005 – March 2006)
 - Review/Revise/Develop A&E 3-Year Plan based on need and risk assessment to include additional operational audits, program audits and program evaluations
 - Consider Program Audits to be conducted on a cyclical basis (each program to be audited at least once every 3 years)
 - Consider Operational Audits to be conducted on a cyclical basis (each operational function to be audited at least once every 3 years)
 - Consider Program Evaluations that are required to be completed based on due dates (TBS)
- Ongoing Tasks/Roles/Responsibilities (September 2005 – March 2007)
 - Provide ongoing consultations, advice and guidance to operations (corporate and regions)
 - Consider ongoing professional development for staff based on internal and external training
 - Provide liaison with OAG re: audits stand-alone and government wide, petitions and SDS
 - Provide liaison with TBS re: Internal Audit and Evaluation Networking Groups
 - Deal with administrative matters (AS-01 recruitment, staffing, contracting, travel, records, other)
- A&E Organization Structure – Develop a Strategy/Proposal for reorganization of A&E in line with the new approach and direction: Be a "Dialogue Partner" with the aim of meeting the expectations for ensuring compliance, providing assurances and also adding value for continuous improvement (October 2005)

Annex 2 – A&E Planning Process

Executive Overview

Introduction

As part of an overall effort to enhance the audit and evaluation function within the department, the Audit and Evaluation Branch (AEB) is enhancing its audit and evaluation planning process in line with the requirements of the TBS Internal Audit and Evaluation Policies.

The audit and evaluation planning process has been designed considering internal and external factors such as the departmental mandate, plans, priorities, policies, programs, operations and risks as well as the needs attuned to external environment.

Objective of the process

The planning process is intended to produce a departmental audit and evaluation plan ensuring that limited audit and evaluation resources are applied to areas that will most contribute to the achievement of Western Economic Diversification (WD) Canada objectives in an economic, efficient and effective manner and add value to decision making as well as for continuous improvement.

Basis for the process

The process is therefore based on among others:

- a) sound knowledge of departmental mandate, plans, priorities, policies, programs, operations and risks,
- b) earlier focus on important priorities, risks and strategic directions,
- c) earlier input from senior management,
- d) tracking of emerging issues,
- e) consultations with senior management to obtain department wide and specific regional perspectives and
- f) assessment of corporate risk profile and the need for evaluations based on TBS Submissions and Decisions.

Key steps in the process

1. Environmental scan (internal and external that includes governmental, central agency and departmental priorities and risks).
2. Review and analysis of corporate risk profile leading to AEB risk assessment while considering needs analysis and input from senior management.
3. Identification of projects based on AEB audit and evaluation universe, management requests, AEB Interim Plan, TBS submissions, TBS policies, RMAFs and RBAFs and projects identified by AEB for follow-up.
4. Prioritization of potential projects based on risk, significance, relevance, value-add, resources (FTEs, O&M budget including consultants), OAG/CESD planned audits, audits and evaluations planned by other departments/agencies.
5. Departmental Audit and Evaluation Committee (DAEC) approval.
6. Tracking of emerging issues while implementing the plan and making adjustments as necessary.

Detailed Planning Process

1.0 Introduction

The Audit and Evaluation Branch (AEB) of Western Economic Diversification (WD) Canada is in the process of developing its 3-Yr risk-based audit and evaluation plan.

This required a comprehensive review and understanding of the relevant policies, standards and guidelines provided by the Treasury Board Secretariat (TBS), the Institute of Internal Auditors (IIA) and the Canadian Evaluation Societies (CES). A literature review and internet research was conducted to identify best practices in audit and evaluation planning in public and private sectors.

Based on professional standards, best practices, the realities of the AEB situation and the current departmental plans and priorities, AEB developed a process to be followed in the development of a risk-based audit and evaluation plan.

The primary purpose of audit and evaluation planning is to ensure that the limited resources of AEB are applied to areas within WD that add-value and contribute to the achievement of the department's objectives economically, efficiently and effectively.

2.0 Key Steps

2.1 Environmental Scan

- Review of government and central agencies plans to identify government and central agencies priorities and concerns;
 - Review of key strategic documents such as the Speech from the Throne, Results for Canadians and the Public Service Priorities
 - Review of reports/documents from central agencies, Office of the Auditor General (OAG), the Commissioner of the Environment and Sustainable Development (CESD), Commissioner for Official Languages (COL)
- Review of departmental plans, corporate risk profile and consultation with senior management and operations staff to identify departmental priorities and concerns
 - Review of strategic direction document, planning document and other documents prepared for significant initiatives and performance reporting
 - Other potential risks identified in the periodic government-wide risk assessment for auditors document: Risks Facing the Delivery of Results for Canadians
 - Financial analysis of expenditures by different branches and units within WD in relation to the identified risks
 - Risks associated with transactions of sensitive areas such as health and safety, hospitality, acquisition of cards, travel, contracting and transfer payments
 - Risks associated with fundamental activities of financial management, human resource management and information management including IT management

2.2 Review of Corporate Risk Profile

- Review and analysis of Corporate Risk Profile to assess the impact on the identification of potential audit and evaluation projects
- Addressing risks from different perspectives and sources
 - **Strategic Perspective:** Sources that can impede the achievement of mandate and objectives. This includes Policy and strategy, Corporate reputation, Political factors, Public expectations, Stakeholder relations, Media relations, Industry developments, Changing demographics, Globalization, National security threats, Business continuity, Emergency preparedness, Technology trends, Economic trends and Competitive trends.

- **Business Line Perspective:** Sources that can impede the achievement of business line or program objectives are Business line activities, Program activities, Program delivery, Client Services, Service delivery, Alliances, partnerships, Major projects.
- **Corporate Management Perspective:** Sources that may not effectively support the achievement of results are Structure and reporting relationships, Planning and priority setting, Budgeting and resource allocation, Expenditure management, Revenue and cost recovery, Transfer payments, Procurement and contracting, Financial management, Performance management, Project management, Change management, Inventory management, Asset management, Human resources, Information and knowledge, Information technology, Communications, Risk management.
- **Compliance Perspective:** Sources that could embarrass the organization or cause liabilities for not complying with laws and regulations are Funding and appropriations, Statutory reporting, Compliance with laws and regulations, Compliance with central agency policies, Agreements and contractual obligations, Workplace health and safety, Environmental Protection, Security, privacy and confidentiality, Legal liabilities and litigation.
- **Government Agenda Perspective:** Sources that are critical to ensure alignment with government-wide commitments are Citizen focus, Values and ethics, Accountability, Transparency, Responsible spending, Client satisfaction, Government on-line, Improved reporting, Modern comptrollership, Fairness & equity, Results for Canadians, Modern Human Resource Management, Integrated Risk Management.
- Not all risks are of equal significance and therefore all risks do not need to be addressed through the provision of audit and evaluation services
- Confirmation of risks and priorities is based on AEB assessment of corporate risks for the purpose of selecting audit and evaluation projects

2.3 Understanding of Programs and Operations

- The planning process ensures sound understanding of department, its programs and operations that enables good justification for assessing the risk level of each project and its prioritization. Sound understanding is achieved through review and analysis of:
 - Departmental report on plans and priorities (RPP), regional business/operational plans and departmental performance report (DPR)
 - Programs, significant projects, partnership agreements and program delivery mechanisms
 - Management Accountability Framework (MAF), departmental policies, key processes and key controls and media coverage

2.4 Identification of Potential Projects

- Identification of audit and evaluation projects is based on the above as well as other sources such as projects identified for future years in the current plan, audits or evaluation work identified in various TBS submissions, projects resulting from completed RMAFs or RBAFs and follow-up on management action plans
- List of potential audit and evaluation projects and other activities (consulting) is developed from the risks and priorities identified
 - Audit and evaluation universe, especially areas of the department that have not been recently audited or evaluated
 - Proposals made by AEB staff and staff from the regions and head quarters based on their knowledge of issues and risks and senior management requests
 - Requirements of terms and conditions of programs and prerequisites for program renewals
 - Carry forward of audits and evaluations from prior years
 - Audit and evaluation requirements based on TBS policies
 - Evaluations and audits resulting from Results-based Management Accountability Frameworks (RMAF) and Risk-Based Audit Frameworks (RBAF)
 - Follow-up on management action plans developed in response to previous audits/evaluations

2.5 Prioritization of Potential Projects

- Prioritization is based on certain criteria, resources available and the work of external auditors such as OAG. Initial screening is done to ensure completeness and practicality

- Criteria: risks, significance of the issues, relevance to decision-making, and the potential for adding value for continuous improvement
- Resources: prioritized projects are assessed against available resources to determine capacity to complete the projects. Consideration is given to:
 - Balance of AEB budget (O&M and Salary) and resources needed to complete work-in-progress
 - Personnel availability considering training requirements and leave
 - Other activities that have impact on resources such as TBS or OAG liaison
 - Planned projects by other central organizations such as the OAG, PSC and the COL that require AEB involvement or coordination
- Coverage: Consideration is given to the adequacy of the coverage of audit and evaluation universe. As part of the coverage, the TBS Audit policy and IIA standards both require that the head of audit provide periodic assessments of departmental control
- TBS policy on Evaluation requires departments to ensure that: Heads of Evaluation develop “... strategically focussed evaluation plans – founded on assessments of risk, departmental priorities, and priorities of the government – appropriately cover the organisation’s policies, programs and initiatives”
- Initial list of potential audit and evaluation projects and activities is used for the purpose of development of a preliminary audit and evaluation plan

2.6 Validation

- Senior management is consulted to review the reasonableness of the proposed audit and evaluation projects in order to develop the draft audit and evaluation plan
- Draft plan is discussed with the DM who is also advised of the resource situation

2.7 Approval

- DAEC approval of the Audit and Evaluation plan is sought. A key aspect of approval is the consideration made to exclude projects based on their risk assessment and prioritization
- Draft plan with a briefing note would clearly enable DAEC members to see that AEB is allocating its limited resources to provide maximum value in addressing the risks and issues relevant to achieve WD objectives and priorities
 - Highlight risks that have not been addressed due to AEB resource limitations
 - List of projects and activities considered but excluded from the plan
- Final Plan is approved by DAEC

2.8 Communication

- Approved plan is communicated within the department, posted on the intranet with notification and submitted to TBS and OCG

2.9 Tracking of Emerging Issues

- Mechanism to identify and monitor emerging audit and evaluation issues in order to refocus the audit and evaluation plan during the year and to feed next year’s plan
 - Interaction with management (through different committees)
 - Review and analysis of executive decisions and initiatives
 - Monitoring of issues and activities based on the internal and external information

2.10 Keeping the plan current and updated

- Successful implementation of the plan requires:
 - Updated knowledge on government and departmental agendas, priorities and risks
 - Focus earlier on important priorities and risks and seek input from senior executives
 - Expand the consultation base, improve coordination and include regional perspectives and needs
 - Track emerging issues on an on-going basis and integrate the process with departmental planning
 - Develop detailed procedures and methods and improve the documentation required to support the ongoing planning process

Annex 3 – A&E Risk Assessment System

RISK CRITERIA	RISK RANKING		
	High	Medium	Low
Materiality <ul style="list-style-type: none"> ▪ Financial resources ▪ Program expenditures 	<ul style="list-style-type: none"> ○ The project ranking, defined by its respective resource allocation as a percentage of total WD budget, relative to unwarranted consequences, falls within the upper quartile of the project data set. 	<ul style="list-style-type: none"> ▪ The project ranking, defined by its respective resource allocation as a percentage of total WD budget, relative to unwarranted consequences, falls between the median and the third quartile, inclusive, of the project data set. 	<p>The project ranking, defined by its respective resource allocation as a percentage of total WD budget, relative to unwarranted consequences, is lower than the median of the project data set.</p>
Profile/Visibility/Reputation <ul style="list-style-type: none"> ▪ Public/media interest or expectations ▪ Corporate reputation ▪ Domestic, international reputation ▪ Political factors 	<ul style="list-style-type: none"> ▪ Outside parties (news media, citizen groups, general public) have shown a major interest in the area. ▪ Significant loss of client group trust. ▪ Public or media outcry for removal of Minister and/or departmental official. ▪ Criticism by agencies (e.g., OAG, CESD, TBS, etc.) 	<ul style="list-style-type: none"> ▪ Outside parties (news media, citizen groups, general public) have shown moderate interest in the area. ▪ Some loss of client group trust ▪ Some unfavourable media attention. ▪ Some unfavourable observation by agencies (e.g., OAG, CESD, TBS, etc.). 	<ul style="list-style-type: none"> ▪ Outside parties (news media, citizen groups, general public) have shown little interest in the area. ▪ No apparent problems (little to no criticism by media, OAG, CESD, TBS, etc.).
Complexity <ul style="list-style-type: none"> ▪ internal operations/controls ▪ Multiple partners involved – interaction ▪ Horizontal cooperation with OGDs or Agencies ▪ Horizontal cooperation with Provinces/Territories and NGOs ▪ Shared accountabilities ▪ Decentralization and regional variation 	<ul style="list-style-type: none"> ▪ Difficult and complex operations involving multiple internal and external partners, mostly external (OGDs, Agencies, NGOs, etc.). ▪ Operations mostly decentralized at more than 5 locations. 	<ul style="list-style-type: none"> ▪ Slightly complex operations involving mostly internal (WD) partners and few external partners. ▪ Operations decentralized at 2 to 5 locations. 	<ul style="list-style-type: none"> ▪ Simple and straight forward operations involving very little partners. ▪ Operations housed at one location.
Threats to delivering on results <ul style="list-style-type: none"> ▪ Capacity to deliver on results (e.g., HR, Tools, Technology, Systems, Processes, Information) ▪ Logical linkages between strategic outcomes, intermediate outcomes, near-term results (indicators), activities and deliverables (logic model) 	<ul style="list-style-type: none"> ▪ Low capacity for delivering on results. ▪ Linkages and alignment are unclear. 	<ul style="list-style-type: none"> ▪ Moderate capacity to deliver on results. ▪ Linkages and alignment are somewhat clear – room for improvement. 	<ul style="list-style-type: none"> ▪ Sufficient capacity to deliver on results. ▪ Linkages and alignment are clear.
Impacts of not delivering results <ul style="list-style-type: none"> ▪ Social Impacts. ▪ Economic Impacts. ▪ Environmental Impacts. 	<ul style="list-style-type: none"> ▪ Potential significant impacts on Canadians' health and well-being (poor living conditions, safety and security, societal crime, economic and environmental sustainability). ▪ Potential significant impacts on Socio-economic conditions in the regions. 	<ul style="list-style-type: none"> ▪ Potential moderate impacts on Canadians' health and well-being (poor living conditions, safety and security, societal crime, economic and environmental sustainability). ▪ Potential significant impacts on Socio-economic conditions in the regions. 	<ul style="list-style-type: none"> ▪ Potential little to no impacts on Canadians' health and well-being (poor living conditions, safety and security, societal crime, economic and environmental sustainability). ▪ Potential significant impacts on Socio-economic conditions in the regions.

Annex 4 – A&E Assessment of Corporate Risk Profile

RISKS	Activity Responsibility	RANKING		A&E ASSESSMENT	A&E COMMENTS
		Likelihood	Impact		
1. Recruitment, retention, succession planning and training.	HR	High (3)	Moderate (2)	High (3)	Several concerns have been expressed. A management audit is planned for 2007-08
2. Challenges in demonstrating results given measurement issues - (capacity and ability to measure project results, attribution, lack of service standards)	HQ-Program Management	High (3)	Moderate (2)	High (3)	This is an ongoing challenge because of Information Management issues related to tracking performance. Partners' obligations to report on indicators and WD's obligation to validate these results, is a concern. Failure to demonstrate results could impact future funding of WD programs. Continuous audit of Management of Information (cyclical audits)
3. Many demands with respect to priorities-organizational structure/capacity to meet the ongoing emerging accountability and management agenda requirements.	HQ - Program Management	High (3)	Minor (1)	Moderate (2)	These central agency requirements are new and ever changing and at times not well understood. This requires ongoing change management, monitoring and training. A&E Plan and Follow-ups would provide value-add
4. Appropriateness of spending aligned with the Report on Plans and Priorities (projects and operating)-uncertainty around funding cash flow.	Corporate Planning and priorities	Medium (2)	Moderate (2)	Moderate (2)	WD programs have a limited life span (5Yrs.), making long term planning difficult. Existing operational funds may need to be used to deliver other federal departmental programs. Continuous audit of Management of G&C (cyclical audits)
5. Effectiveness of strategic communications (internal and external)	Corporate Planning and priorities	Medium (2)	Moderate (2)	Moderate (2)	Communications is not identified as a key activity in PAA and program planning documents (RPP/RMAFs, etc). For parliamentarians, departmental visibility is important in influencing funding for new or existing programs. Continuous audit of Management of Information (cyclical audits)

6. Compliance with commitments to governing authorities and in Treasury Board submissions. E.g. program terms and conditions, procurement, Policy on Transfer Payments, accommodation, etc.	HQ - Program Management	Medium (2)	Severe (3)	High (3)	Reliance on third party delivery of WD programs makes it high risk to be addressed through auditing. Program Evaluations and Program Audits planned for 2006-07 to 2008-09
7. Absence of comprehensive information architecture needed for linking (integration of) systems and providing a road map for the future	HQ - Program Management and corporate planning	Medium (2)	Moderate (2)	Moderate (2)	This is linked to risks 2, 3 and 6. Program Activity Architecture (PAA) and Management Resources and Results Structure (MRRS), (effective April 1, 2005) alignment is important during 2006-07 for future WD program funding and implementation of MRRS policy within 2 years. Continuous audit of Management of Information (cyclical audits)
8. Reliance on partnerships and not for profits (conflict of interest, capacity, willingness, interdependency)	HQ - Program Management	Medium (2)	Moderate (2)	High (3)	This is a high-risk area to be managed through auditing. Follow up audits to ensure implementation of actions plans to address recommendations needs to be strengthened. Impact Assessment of partners and Program Audits planned
9. Policy and Programs Linkages and Integration	Corporate - HQ	Medium (2)	High (3)	High (3)	Previous program audit and evaluation recommendations are somewhat repetitious indicating that current programs designs do not adequately reflect needed modifications, i.e. integrating related shortfalls in future terms and conditions or contribution agreements while renewing or developing new programs. Policy and Program linkages and integration needs to be strengthened. Audit planned for 2007-08

Notes:

Risk 1: Recruitment includes staffing practices (transparency/fairness and competence), retention includes developmental opportunities and fulfilling other career aspirations, succession planning includes backfilling for retirements and anticipatory/non-anticipatory departures; and training includes providing adequate training material and tools to employees to fulfill their job duties.

Risk 9: This is a new risk identified by A&E, not originally reflected in the Corporate Risk Profile.

Annex 5: A&E External Projects (Audits, Reviews, Assessments, Evaluations)

TITLE	STATUS
Office of the Auditor General (OAG)	
OAG Report - April 2006 1 The Management of Government Information 2 The Government's Expenditure Management Systems 3 CRA - Collections 4 Public Safety Probity Issues 5 Implementing the Government's Innovation Strategy 6 Financial Management and Control - DND 7 Financial Management and Control - Health Canada 8 Income Security Programs 9 Rating of Departmental Performance Reports 10 Source Deductions	The Department is not implicated in any of the Audits for the April 2006 report but recommendations aimed at issues that are applicable to WD should be considered.
OAG Report - November 2006 1 CFIA 2 Safety Issues for Key Transport Facilities 3 Managing for Results 4 Study on Surveys 5 HRM Capacity / Learning 6 Study of International Practices of Government Evaluation 7 First Nation's Justice 8 DFAIT/CIDA/CIC (TBD) 9 CRA - Information Technology Systems	The Auditor General has not identified which, if any, audit chapters the department may be covered by.
Commissioner of the Environment and Sustainable Development (CESD)	
CESD Report - Fall 2006 – Climate Change The 2006 Report contains the following chapters: The Commissioner's Perspective Climate Change – An Overview 1 Managing the Federal Approach to Climate Change 2 Adapting to the Impacts of Climate Change 3 Reducing Greenhouse Gases Emitted During Energy Production and Consumption 4 Sustainable Development Strategies 5 Environmental Petitions	The 2006 report will focus on the theme of climate change (Chapter 4 on SDS). WD was involved in this audit and is planning the renewal of SDS for 2006-09; the impact assessment is currently under way. Chapter 7 of 2005 CESD report indicated that a federal sustainable development strategy included some recommendations.
Public Service Commission (PSC)	
Possible audits of delegated EX staffing.	PSC is in the process of finalizing their plan.
Access to Information Commissioner (ATI)	
	No indication of studies/projects involving WD to take place in 2006/07.
Commissioner for Official Languages (COL)	
Follow-up on Official Language Action Plan (OLAP) per PCO S41	No indication of studies/projects involving WD to take place in 2006/07.
Human Rights Commission (HRC)	
HRC will be auditing Employment Equity in 2007/08.	

Annex 6: A&E Management (Framework and Capacity Building)

Serial	Title	Description
1.	A&E Management (Staffing and Capacity Building)	It is certain that in response to the new Internal Audit Policy that considerable effort will be required to increase the capacity of the internal audit and evaluation function at WD. This will include staffing of 3 vacant positions, increased certification and training (CIA, IDEA), productivity enhancements (common methodology) and other initiatives as TBS enhances its internal audit and evaluation policies (framework development and implementation).
2.	Internal Audit Policy	An internal audit policy will be developed for WD reflecting the new TB internal audit policy requirements in 2006-07 and periodically updated.
3.	Evaluation Policy	An evaluation policy will be developed for WD reflecting the new TBS evaluation policy requirements in 2006-07 and periodically updated.
4.	DAEC Charter	Update required based on the revision of the Departmental Audit and Evaluation Committee (DAEC) Membership – future!
5.	TBS Requirements	Develop a plan to meet TBS internal audit and evaluation policies requirements in coordination with A&E self-assessment.
6.	Participation in Activities Coordinated by TBS and OCG	To assist in the implementation of TBS policies, A&E staff may need to participate in working groups initiated by TBS and OCG which include: <ul style="list-style-type: none"> ● Risk Assessment and Audit Planning, ● Audit Software/Common Platform, ● Horizontal (cross-Department) Quality Inspections, ● Fundamental Controls, and ● IT Audit/Horizontal Audits across government.
7.	Audit and Evaluation Manual	Priority will be given to the development of A&E audit and evaluation manual in coordination with the development of the management framework (policies, standards, methodology, quality assurance).
8.	Quality Assurance	Two aspects to be considered: monitoring based on quality assurance framework and self-assessment for TBS.
9.	Interactive Data Extraction and Analysis (IDEA)	We have procured IDEA, a well-recognized data analysis tool – will be useful in planning, field work and reporting of audit and evaluation work as well as consultations.
10.	Audit Planning	3-Year plan has been developed for DAEC approval – will be updated as necessary annually.
11.	TB Submissions, RBAF, RMAF development	This is routine consultation work for AEB and the resources involved can vary from month-to-month but it is a significant activity and on occasion can delay the progress of audit and evaluation projects.
12.	Selected Program Audit Risk Assessments	Development of specific audit plans for highly visible programs such as WDP, Sustainable Development, Infrastructure Canada and Municipal Rural Infrastructure Program is a considerable undertaking. The notion would be to complete an in-depth risk assessment of these programs to identify the high-risk areas to which audit resources should be applied.
13.	Professional Services	It is anticipated that in response to the Management Improvement Agenda (MIA) and activities related to the new Internal Audit and Evaluation Policies that AEB will be involved in an advisory role to help to implement high-priority activities across the Department.

Annex 7 - A&E Audit and Consultation Projects

PROJECT NAME	PROJECT DESCRIPTION / BACKGROUND	RESOURCES 2006/2007		YEAR			NEEDS ASSESSMENT	RISK ASSESSMENT
		HR	\$K	2006/2007	2007/2008	2008/2009		
Partnership Programs – WEPA, UDA, NDA, CSP, CFI-SP, ITPP, FJST, ACS&CCS, EDP and UEDI are covered by WDP terms and conditions. Therefore, related program audits and evaluations will be included in WDP audits or evaluations in the year WDP is audited or evaluated. Subprogram audits and evaluations can be conducted in the alternating years to integrate the lessons learned and improve efficiency.								
Direct Programs. A&E role will be to conduct program audits.								
Western Diversification Program - (2003/04-2007/08)	Program Audit (150K) to be done after program evaluation is completed				X		WDP is the main program with many partners Assurances are critical	High Risk of Program Implementation effectiveness and management control effectiveness
Community Futures Program (CFP)	Program Audit (90K)					X	RBAF requirement – timeline 31/3/09	Risk due to dependency on partners
Loan and Investment Program (LIP) (2005/06-09/10)	Program Audit (90K)				X		RBAF requirement – timeline 31/3/09	Risk in management of loans and oversight of investments
Women's Enterprise Initiative (WEI)	Program Audit (60K)				X		RBAF requirement – timeline 31/3/09	Reputation Risk
Service Delivery Network Program (SDNP)	Consultation on RMAF/RBAF development			X			TBS requirement	Risk due to dependency on partners
Programs delivered by WD on behalf of other departments – Other federal departments are the leads on these program evaluations, WD Audit and Evaluation Team conducts program audits and Program Operations conducts project audits based on risk assessment.								
Infrastructure Canada Program (ICP)	Program/Project Audits, INFC leads – Program ends 31/3/09			X		X	TBS requirement for Annual Program Audits including high risk Project Audits	Reputation Risk
Municipal Rural Infrastructure Fund (MRIF)	Program/Project Audits, INFC leads – Program ends 31/3/11				X		TBS requirement for Annual Program Audits including high risk Project Audits	Reputation Risk
Canada Strategic Infrastructure Program (CSIF)	Program/Project Audits, INFC leads – Program ends 31/3/13					X	TBS requirement for Annual Program Audits including high risk Project Audits	Reputation Risk

PROJECT NAME	PROJECT DESCRIPTION / BACKGROUND	RESOURCES 2006/2007		YEAR			NEEDS ASSESSMENT	RISK ASSESSMENT
		HR	\$K	2006/2007	2007/2008	2008/2009		
Management Audits								
Audit of Management of Grants and Contributions (G&Cs) – Continuous auditing – High Reputation and Materiality Risks (Assessment of Corporate Risk Profile), value for money, consistent practices and cost efficiency in implementing best practices								
Financial Management (authority and delegation, standards, controls, practices, policies and processes)	Management Audit		43	X			Assurances	Reputation and Materiality risk (Assessment of Corporate Risk Profile)
Non-Financial Management (management of agreements, compliance with terms and conditions, standardization, regional practices, consistencies, streamlining and identification and sharing of best practices)	Management Audit		30	X			Assurances	Reputation and Materiality risk (Assessment of Corporate Risk Profile)
Management of Program by HQ (directives to regions, internal and external communication, documentation, monitoring practices, ongoing assessment of programs for meeting objectives, identification of deviations, realignment or improvements and identification and sharing of best practices)	Management Audit		30	X			Assurances	Reputation and Materiality risk (Assessment of Corporate Risk Profile)

PROJECT NAME	PROJECT DESCRIPTION / BACKGROUND	RESOURCES 2006/2007		YEAR			NEEDS ASSESSMENT	RISK ASSESSMENT
		HR	\$K	2006/2007	2007/2008	2008/2009		
Management of Projects by Regions (compliance with directives, internal and external communication, documentation, monitoring practices, ongoing assessment of projects for meeting objectives, identification of deviations, realignment or improvements, identification and sharing of best practices, standardization and regional variations)	Management Audit (30K)				X		Assurances	Reputation and Materiality risk (Assessment of Corporate Risk Profile)
Management of Adherence to Relevant Legislation and Treasury Board Secretariat Policy and Guidelines on transfer payments	Management Audit		30	X			Assurances	Reputation and Materiality risk (Assessment of Corporate Risk Profile)
Management of Financial and Performance Information (documentation, communication, retention/destruction, data update and validation)	Management Audit (30K)				X		Assurances	Reputation and Materiality risk (Assessment of Corporate Risk Profile)

PROJECT NAME	PROJECT DESCRIPTION / BACKGROUND	RESOURCES 2006/2007		YEAR			NEEDS ASSESSMENT	RISK ASSESSMENT
		HR	\$K	2006/2007	2007/2008	2008/2009		
Audit of Management of Information – Continuous auditing - High Reputation and Materiality Risks (Assessment of Corporate Risk Profile), value for money, consistent practices and cost efficiency in implementing best practices								
Management of Physical Records including adherence to relevant legislation and Treasury Board Secretariat Policy and Guidelines on physical records	Management Audit		43	X			Assurances	Reputation and Exposure risk (Assessment of Corporate Risk Profile)
Management of Web Information (Internet and Intranet) including adherence to relevant legislation and Treasury Board Secretariat Policy and Guidelines on web based information	Management Audit Part 1: Preliminary Assessment (\$0) Part 2: Audit (30K)			X Part 1	X Part 2		Assurances	Reputation and Exposure risk (Assessment of Corporate Risk Profile)
Management of Electronic Records including adherence to relevant legislation and Treasury Board Secretariat Policy and Guidelines on electronic records	Management Audit Part 1: Preliminary Assessment (\$0) Part 2: Audit (30K)			X Part 1	X Part 2		Assurances	Reputation, Efficiency, and Exposure risk (Assessment of Corporate Risk Profile)
Management of ATIP Requirements and Requests including adherence to relevant legislation and Treasury Board Secretariat Policy and Guidelines on access to information	Management Audit		30	X			Assurances	Reputation and Exposure risk (Assessment of Corporate Risk Profile)

PROJECT NAME	PROJECT DESCRIPTION / BACKGROUND	RESOURCES 2006/2007		YEAR			NEEDS ASSESSMENT	RISK ASSESSMENT
		HR	\$K	2006/2007	2007/2008	2008/2009		
Management of Financial Information including information presented in RPP, DPR and departmental financial statements	Management Audit (30K)				X		Assurances	Reputation and Exposure risk (Assessment of Corporate Risk Profile)
Management of Non-Financial (Performance) Information including information presented in RPP, DPR and departmental annual reports as well as related acceptance and approvals	Management Audit (30K)				X		Assurances	Reputation and Exposure risk (Assessment of Corporate Risk Profile)
Management of IMT Systems (GX and Project Gateway) including management of both technical and non-technical aspects	Management Audit (30K)				X	X	Assurances	Reputation, Exposure and Materiality risk (Assessment of Corporate Risk Profile)
Management of Data in the IMT Systems (GX and Project Gateway) including management of both financial and non-financial data, generation of reports and controls and monitoring with regard to updates (hardware and software)	Management Audit (90K)					X	Assurances	Reputation, Exposure and Materiality risk (Assessment of Corporate Risk Profile)
Management of IMT Systems Security and Data Security including access controls and protocol as well as updates and monitoring	Management Audit (90K)					X	Assurances	Reputation, Exposure and Materiality risk (Assessment of Corporate Risk Profile)

PROJECT NAME	PROJECT DESCRIPTION / BACKGROUND	RESOURCES 2006/2007		YEAR			NEEDS ASSESSMENT	RISK ASSESSMENT
		HR	\$K	2006/2007	2007/2008	2008/2009		
Management/Compliance Audits								
Audit of Key departmental Functions(Governance, management accountability, controls and risk management)	Management Audit to assess adequacy and effectiveness of controls and other key departmental processes				X	X	TBS requirement	Reputation and Exposure risk
New Public Service Employment Act (PSEA)	Liaison and Consultation				X		PSC audit scheduled for 2007-08	PSC audit scheduled for 2007-08
HR Management (recruitment, retention, classification, succession planning and training)	Management Audit to assess adequacy and effectiveness of processes				X			High Risk (Assessment of Corporate risk Profile)
Contracting	Management Audit to assess implementation on new Contracting Policy				X			Reputation and Exposure risk
Delegation Authority	Compliance Review to assess compliance with new Financial Management Policy					X		Exposure risk
Employment Equity	Compliance Review to assess compliance with EEA					X		Exposure risk
Hospitality	Compliance Audit to assess compliance with related policies				X			Exposure risk
Travel	Compliance Audit to assess compliance with related policies				X			Exposure risk
Financial Statements	Compliance Review to assess compliance with government stated accounting principles					X		Materiality and disclosure risk
Policy and Program linkages and integration	Management Audit to assess efficiency and effectiveness of the linkages and integration with regard to program initiation, design and implementation				X			High Risk (controls, coordination efficiency, effectiveness)

Annex 8 – A&E Evaluation and Consultation Projects

Partnership Programs – WEPA, UDA, NDA, CSP, CFI-SP, ITPP, FJST, ACS&CCS, EDP and UEDI are covered by WDP terms and conditions. Therefore, related program audits and evaluations will be included in WDP audits or evaluations in the year WDP is audited or evaluated. Subprogram audits and evaluations can be conducted in the alternating years to integrate the lessons learned and improve efficiency. A&E role will be to undertake program evaluations including impact assessments.								
Direct Programs/Networks								
PROJECT NAME	PROJECT DESCRIPTION / BACKGROUND	RESOURCES 2006/2007		YEAR			NEEDS ASSESSMENT	RISK ASSESSMENT
		HR	\$K	2006/2007	2007/2008	2008/2009		
1. Western Diversification Program - WDP (includes WEPA, UDA, NDA, CSP, CFI-SP, ITPP, FJST, ACS&CCS, EDP and UEDI), (2003/04-2007/08)	A) Program Evaluation to be completed by July 2007 – program expires 14/7/08		250	X			Management Request – results needed for program extension and/or renewal	Main Program Program management is critical Help streamline Evaluation activities
	B) Impact Assessment of WD support for rural communities (75K)				X		Management Request	Avoid duplication and integrate lessons learned from WDP evaluation
2. Community Futures Program (CFP)	Program Evaluation (150K)				X		RMAF requirement – timeline 31/3/08	
3. Loan and Investment Program (LIP) (2005/06-09/10)	Program Evaluation (90K)					X	RMAF requirement – timeline 31/3/09	Loan management
4. Women's Enterprise Initiative (WEI)	Program Evaluation (60K)					X	RMAF requirement – timeline 31/3/09	
5. Service Delivery Network Program (SDNP)	Consultation on RMAF/RBAF development			X			TBS requirement	Dependency on partners
6. Western Canada Business Service Network – WCNSN (includes Comm. Futures Program (has RMAF), Canada Business, Women's Enterprise Initiative (WEI) and Francophone Economic Development Organization (FEDOs))	Impact Assessment – to assess impact by all delivery partners excluding CBSCs Note: Since WCBSN is not a program but a network for delivering the program, impact assessment is done instead of program evaluation.		250	X			Management Request	Dependency on partners

Specific projects undertaken or implemented by management								
A&E role will be to provide consultations.								
PROJECT NAME	PROJECT DESCRIPTION / BACKGROUND	RESOURCES 2006/2007		YEAR			NEEDS ASSESSMENT	RISK ASSESSMENT
		HR	\$K	2006/2007	2007/2008	2008/2009		
University of Victoria (UVIC) Program	Consultations for Program Evaluation			X			Evaluation currently under way by Corporate Services	
Sustainable Development Strategies (SDS)	Consultations for Assessment of past SDS and for development of new SDS			X			SDS Evaluation and Development currently under way by Policy	
Programs delivered by WD on behalf of other departments – Other federal departments are the leads on these program evaluations								
A&E role will be to liaise and provide consultations.								
PROJECT NAME	PROJECT DESCRIPTION / BACKGROUND	RESOURCES 2006/2007		YEAR			NEEDS ASSESSMENT	RISK ASSESSMENT
		HR	\$K	2006/2007	2007/2008	2008/2009		
Urban Aboriginal Strategy (UAS)	Program Evaluation, INAC leads – Program ends 31/3/07						Evaluation currently under way	
Infrastructure Canada Program (ICP)	Program Evaluation, INFC leads – Program ends 31/3/09					X	RMAF requirement	
Municipal Rural Infrastructure Fund (MRIF)	Program Evaluation, INFC leads – Program ends 31/3/11				X		TBS requirement for Midterm Evaluation, RMAF requirement	
Canada Strategic Infrastructure Program (CSIF)	Program Evaluation, INFC leads – Program ends 31/3/13					X	Midterm evaluation due 06-07 but no plans (RMAF?) communicated yet	
SICEAI –Softwood Industry Community Economic Adjustment Initiative – comp. 31/3/05	Program Evaluation - Industry Canada is currently doing it			X			TBS requirement	
World Urban Forum – WUF	Evaluation Currently underway, HRDC is the lead			X			TBS requirement	