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REVIEW  
DIRECTORATE

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DIRECTION GÉNÉRALE  
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REPORT ON THE REVIEW OF THE  
FINANCIAL INFORMATION STRATEGY  
PRELIMINARY REVIEW AND RISK ASSESSMENT  
PROJECT NUMBER 65177  
FEBRUARY 2001



Fisheries and Oceans  
Canada

Pêches et Océans  
Canada

Canada

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## **EXECUTIVE SUMMARY**

The Department of Fisheries and Oceans (DFO) is in the process of implementing the Government-wide Financial Information Strategy (FIS). This initiative is a major undertaking that will change the manner in which the Federal Government manages its financial information and systems. Some of the expected benefits to be achieved through the implementation of FIS are:

- improved management information for decision making purposes;
- improved cost information;
- ability to benchmark with outside clients and stakeholders; and
- modernized accounting and financial management environment.

Our preliminary review and risk assessment, the first of three reviews planned in association with the FIS Project Management Office was conducted at Ottawa Headquarters and in the Maritimes and the Pacific Regional Offices. The field work was conducted between June and August 2000 and a draft report was released in October.

The overall objective of the review was to provide independent, timely and meaningful feedback to senior management on issues and concerns that impact on the success of the FIS implementation. This review focused on three specific areas. The areas were:

- Project Management Control Framework;
- Capital Asset Evaluation and Validation; and
- Other Key Elements Required for FIS Readiness.

Each of these areas is discussed in detail in the Observations and Recommendations section of the report. It should be noted that the review team conducted several briefing sessions to provide information and obtain feedback on findings and recommendations. Therefore, most of the issues and recommendations contained in the report are known to key personnel who will be responsible for addressing them. We also acknowledge that certain issues and recommendations contained in the report have already been addressed prior to the release of the final version. This progress is reflected in the Management Action Plan, Section 5.

This final report was approved by the Departmental Review Committee in February 2001.

## **SUMMARY OF FINDINGS AND CONCLUSIONS**

The Department has undertaken significant work and planning in 2000-2001 towards the implementation of the Government-wide FIS initiative. This review has determined that departmental senior management at DFO have clearly demonstrated their support for the FIS initiative. Although the Department is demonstrating its commitment to become FIS ready by April 2001, the review team did identify areas that require departmental attention. These areas are discussed below.

### Project Management Control Framework (PMCF)

The FIS initiative and undertakings that have been articulated for the Government of Canada have resulted in the development of a complex project for the Department, and as such, the control management framework required is extensive. The review team focused their attention on three components (Planning, Reporting and Risk Management) of the PMCF that were considered critical to the overall FIS initiative at this stage of implementation.

**Planning and reporting** - A detailed FIS Implementation Plan was developed in 1999 by the Department. This plan encompassed a wide range of planning considerations and was prepared with input from various departmental managers. In reviewing the implementation plan and schedule against selected review criteria, it was determined that most of the key elements were established. There were, however, a few elements that were not as thoroughly developed. These elements are directly linked to ongoing management of the project.

The FIS project reporting within the Department was accomplished through the issuance of an “update memorandum”. This update memorandum lacked sufficient detail. It did not relate directly to the activities identified in the implementation plan and lacked sufficient detail to allow for plan adjustments, where required. In the absence of a standard and comprehensive method of reporting project activities, the Department’s ability to adjust its activities was compromised.

Addressing the issue of updating the work plan and examining the adequacy of the current progress reports will alleviate the major management control deficiencies noted in the Project Management Control Framework.

**Risk Management** - With a critical target date to be met on this project it is imperative that risks are continuously reviewed, identified and addressed. A project of this magnitude requires that major decision-makers receive adequate information on risks to permit project adjustment and evaluation at all phases. We observed that steps have been initiated by the Project Leader to address the area of risk management. A project risk assessment was done for FIS and the results were published in a report dated January 2001.

### Capital Asset Evaluation and Validation

This area of the FIS implementation project is a major undertaking. The replacement cost for capital assets of DFO in both Real Property Assets and Moveable/Fleet Assets are estimated to exceed \$9 billion. Evaluating and validating an asset base of this size will require major resource and monetary input by the department.

**Moveable Assets** - The Department has made considerable progress in the evaluation and validation of its moveable assets. Additional effort, however, will be required in the evaluation and validation of the fleet asset base as this process commenced in June 2000.

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One of the major activities carried out in the review was to assess the accuracy and completeness of information on capital assets. Characteristics such as information on asset improvement (betterment), combining of assets together (bundling), and economic life/useful life (amortization) of the assets were assessed.

Based on the selected random sample of moveable capital assets for the Pacific and Maritimes Regions, we identified instances where there was: inconsistent capturing of costs i.e., GST and Freight; bundling of assets that did not meet threshold criteria of \$10,000; and documentation was not always available to support the established value for a particular moveable asset.

During our capital asset testing, it was also observed that capital asset sub-ledger (ABACUS), does not appear to contain the functionality to recognize betterment information. The improvement cost is combined with the original cost. This situation compromises the Department's ability to determine accurate amortization expenses of its assets.

Clarification is needed in areas of acquisition cost, bundling provisions, asset ownership and resource requirements. A modification to the capital asset sub-ledger (ABACUS) may also be required to distinguish betterment costs. Addressing these areas will assist the Department in the completion of the evaluation process of its moveable assets.

**Real Property Assets** - The departmental Real Property Asset Base consists primarily of buildings, harbours, infrastructure and land. The inventory currently carries an estimated replacement value of \$4.99 billion which represents 54% of the department's total asset base. Asset evaluation and validation commenced in June 2000 for this asset base. This aspect of the project's implementation will require close monitoring and managerial involvement if the January 2001 target date is to be met.

#### Other Key Elements Required for FIS Readiness

The review identified six broad areas that could have an impact on the implementation of FIS. Three of the areas considered to have more importance are discussed below.

**Budget** - The budget of \$1.2 million allotted to the FIS initiative is cash managed out of existing departmental resources. While the majority of the work at the initial stages has been undertaken by headquarters, regional offices have been tasked with implementing FIS activities without access to the \$1.2 million. This situation has raised concern by regional personnel. The two regions we reviewed, raised concerns with respect to their ability to meet current milestone dates particularly on the verification on capital assets without additional funding. Other areas where additional regional funding requirements were identified are training and change management. These two areas were delegated to the regions for the FIS project without direct funding being either identified or allocated. A review of all budgetary requirements will alleviate some of the issues with respect to financing and resources.

**Policies and Procedures** - In our examination of the Capital Asset Policy currently under development, two specific areas were noted. The first area concerns the evaluation of assets that were subject to removal and or site restoration costs. The current draft policy does not articulate

this issue at all and as a consequence, managers are not provided with direction on the calculation of asset costs when removal and/or site restoration costs have been incurred. The second area concerns the adequacy of the departmental definition of useful and economic life for asset evaluation purposes. Appendix two of the Capital Asset Policy needs to be revised to be in compliance with the Treasury Board Secretariat guidelines on asset amortization and depreciation.

In other policy areas, program managers, who have the responsibility for cost recovery within their business lines, indicated that more clarity is required regarding the principles of accrual accounting. These managers want a certain confidence level that accrual accounting principles are being appropriately applied to their cost calculations. In addition, other program managers requested direction regarding the preparation of their 2001/2002 budgets. It was not evident to all managers which accounting methodology will be used in the preparation of new budgets.

The draft Capital Asset Policy is still available in draft form. Provision for the evaluation of asset removal and site restoration will be included in the next policy update. Other departmental policies will be revised by the end of January 2001.

***Culture Change and Management*** – DFO's Cultural Change Plan will include the general framework for Change Management published by the Treasury Board Secretariat. In addition, the Department has decided to utilize the Change Management Strategy that was articulated in a planning document prepared by the Royal Canadian Mounted Police (RCMP).

The issue of cultural change was discussed during our review. From interviews we determined that Finance and Capital Asset managers and staff at Headquarters have a good understanding of the FIS impacts and its benefits. In contrast, business line managers were not as clear on the benefits or impacts of the FIS initiative. In the two regions that were reviewed, finance and capital asset managers and staff had a limited understanding of the FIS project. Business line managers, indicated, that in their views FIS was an issue primarily for the financial management community.

## **OVERALL ASSESSMENT OF THE FIS IMPLEMENTATION STRATEGY FOR DFO**

The review team has focussed their examination of the FIS initiative into three major areas namely: Project Management Control Framework; Capital Asset Evaluation and Validation; and Other Key Elements Required for FIS Readiness.

Each of these areas has been assessed to establish the level of risk exposure that the Department was facing at the time of the review. It should be noted that a rating is not a judgement of project management, it is rather an indicator to focus subsequent management and review attention. Based on the results of the work done, we are of the opinion that the Capital Asset Evaluation and Validation initiative represents high risk. Considerable work remains to be undertaken in this area and delays and/or resource shortfalls could impact on the Department's ability to meet its target date. The other two areas are evaluated as having a low to medium risk at this time.

## 1.0 INTRODUCTION

### 1.1 BACKGROUND

The Department of Fisheries and Oceans (DFO) is in the process of implementing the Government-wide Financial Information Strategy (FIS). The purpose of the FIS initiative is to establish a model of accounting and financial records within the Government of Canada that conforms with Generally Accepted Accounting Principles (GAAP) as currently practiced in the private sector. Some of the expected benefits to be achieved through the implementation of FIS are:

- improved management information for decision making purposes;
- improved cost information;
- ability to benchmark with outside clients and stakeholders; and
- modernized accounting and financial management environment.

To fully implement FIS in DFO by April 1, 2001, key activities will need to be accomplished. These include:

- changing the accounting basis from modified accrual to accrual accounting, including the capitalization of assets;
- implementing a new chart of accounts for Government-wide reporting;
- maintaining detailed accounting records in the departmental financial system;
- encouraging departmental systems to take advantage of new technology; and
- fostering a learning environment in which managers steadily improve their ability to use quality financial information for decision making.

DFO established a FIS implementation team in 1999 to initiate and articulate a strategy for accomplishing this major undertaking. This initiative is under the overall direction of the Assistant Deputy Minister of Corporate Services. Other major participants are the departmental senior management committee, a Project Leader, Project Manager, advisor committees, and various implementation teams (Appendix A). The Commissioner of the Canadian Coast Guard has been appointed as the departmental champion for the FIS initiative. Overseeing the entire FIS initiative within DFO is the Modernization of Comptrollership Steering Committee whose primary responsibility is to review progress and provide on-going evaluation over the strategy and the plan.

In 1999, a detailed FIS Implementation Plan was developed. The Plan described the major phases and tasks to be undertaken throughout the lifecycle of the initiative. A schedule of activities was also developed to focus activities towards meeting the implementation target date of April 1, 2001.

The Review Directorate's participation in the FIS initiative involves maintaining a close working relationship with members of the FIS Implementation Project Team and providing them, as well as senior management, with feedback on issues, concerns or risks relating to this initiative.

## **1.2 OBJECTIVES AND SCOPE**

The overall objective of the FIS Implementation Review is to provide departmental management with an assessment of the progress being made by DFO in becoming FIS ready and compliant by April 1, 2001. The Review Directorate will carry out two independent review projects this fiscal year a Preliminary Review and Risk Assessment (Review #1) and an In-depth Review of High-Risk Areas (Review #2). In the fall of 2001 a Post-Implementation Assessment (Review #3) will be conducted.

The scope of this review encompassed an examination of the following topics:

- Project Management Control Framework(PMCF);
- Capital Asset Evaluation and Validation; and
- Other key elements essential to FIS readiness.

The review team performed an examination of the above topics between June 5, 2000 to August 8, 2000. Accountable managers in Ottawa, Maritimes and Pacific Regional Offices have been briefed during our fieldwork and commented on the draft report.

This final report was approved by the Departmental Review Committee in February 2001.

## **1.3 METHODOLOGY**

A four phased approach was used in the conduct of the review. Specifically the four phases undertaken were Planning, Conduct, Analysis and Reporting. Information and documentation were provided from the FIS implementation team, the FIS project team, FIS swat teams, and line managers in three regions. The above groups provided input into the planning, conduct and reporting of this review and the provision of information on various activities and facets of the overall FIS initiative.

Ranges of methodologies were used in carrying out this review. The audit programs and the questionnaires were designed to assist in the evaluation of compliance to guidelines that were issued by the Treasury Board Secretariat (TBS). Best practices for monitoring of complex projects was also an evaluation tool that was used in this review. Other Federal departments were consulted regarding potential alternatives and benchmarking. Interviews were conducted with key personnel in the Finance and Administration Directorate at both Headquarters and the Pacific and Maritimes Regions. Interviews were also conducted with selected line managers at Headquarters and the Regions, to identify their issues and concerns regarding FIS. In addition, pertinent FIS related documentation was reviewed including the FIS project plan, policy and procedures, communication strategies, training plans, minutes of meetings and project status reports. Data extraction techniques were used to validate the accuracy of moveable and warehouse assets at Headquarters and the Regions.



The Review Directorate, FIS Project Manager and Swat Team members shared in the planning and development of methodology for this review. Consultations were also held with various departmental players to ensure that issues and concerns were incorporated into the review criteria. Throughout this review, briefing sessions were done by the review team to obtain feedback on findings and recommendations.

The review team performed a risk assessment on the three major topics of the review. The quantification of risk involved two elements inherent risk and those factors associated specifically with the project. It should be noted that a rating is not a judgement of project management, it is rather an indicator to focus subsequent management and review attention. As the project evolves, the circumstances, factors and risks can change. Outlined below are the criteria that were used to describe a low, medium, high rating for risk assessment in our review.

- **Low Risk** is a rating associated with a risk category due to the **reduction** of the inherent risk either through a combination of significant project management measures or environmental influences. For example project management risk is reduced through the combined application of a recognized project management methodology and a project organization that has applied a quality assurance regime and has staffed an experienced team familiar with the business and technology.
- **Medium Risk** is the standard rating associated with a risk category given that inherent risk is **present**, the project is taking precautions to manage and monitor that risk and unusual environmental influences may be present.
- **High Risk** is a rating associated with a risk category due to a **compounding** of the inherent risk with either the absence of adequate precautions or the presence of unusual environmental influences. For example financial management risk would be greater due to the absence of a documented comprehensive control framework in the case of a mission critical financial system.

## **OBSERVATIONS AND RECOMMENDATIONS**

The Department has undertaken significant work and planning over the past year towards the implementation of the Government wide FIS initiative. Examples of some of the major activities accomplished to date are:

- the development of a managerial infrastructure for the coordination of the initiative;
- development of a FIS implementation plan and schedule;
- initiated a series of activities directed at accomplishing various implementation plan components;
- participated in inter-departmental cluster groups involved in FIS implementation;
- have developed a departmental communications strategy for the FIS initiative;
- announced a departmental Champion for the FIS initiative;
- initiated the major Capital Asset validation and evaluation project for moveable assets across the Department;
- undertook a study of the impact of FIS on the departmental policies and procedures; and
- initiated a training plan for the FIS project.

The FIS initiative is a major departmental wide project that will ultimately result in the creation of new financial information that will be utilized by managers in decision making. Financial information will be more relevant and reliable and will be used in conjunction with performance and operational data to ensure that programs are operating effectively and efficiently.

The observations and recommendations presented in this section of the report relate to the following areas:

- project management control framework;
- capital asset evaluation and validation; and
- other key elements required for FIS readiness.

Each area will be discussed in detail outlining observations, best practices where applicable and any identified control weaknesses that should be considered and addressed by the Department. In addition, the review team have assigned a risk rating to those factors and issues that were assessed as exposing the project and Department to undue risk as it strives to become FIS ready April 1, 2001.

### **2.0 PROJECT MANAGEMENT CONTROL FRAMEWORK (PMCF)**

Project Management Control Framework is a term used to describe a number of critical steps and processes that should be undertaken to achieve a specific result. The framework can be simple or complex depending upon the size and scope of the particular initiative. The FIS initiative and undertakings that have been articulated for the Government of Canada are considered a complex project, and as such, the control management framework required is extensive. Examples of framework components range from the defining of objectives to the measurement of project achievement and results.

Comprehensive planning and good project management practices, are essential elements of a project management control framework. Within the departmental FIS initiative, the range and depth of the various control elements are quite extensive. Because various control elements are employed at different stages of a new initiative, the review team has focused attention on three elements that were considered critical to the overall FIS initiative at this stage of implementation: planning, progress tracking and reporting, and risk management of the implementation plan.

At this stage of the project the review team have assessed the risk level to be at the **medium** rating for the area of project control management framework. Departmental action on the recommendations presented will mitigate the risk exposure that is now existing in the project implementation.

## **2.1 PLANNING AND REPORTING**

A detailed FIS Implementation Plan was developed in 1999 by the Department. This plan encompassed a wide range of planning considerations and was prepared with input from various levels of departmental managers. The Implementation Plan was reviewed by the Departmental Executive Committee and formally approved in February 2000. The Plan was used as a model for other departments and was placed on a Treasury Board web site.

The review team examined the Implementation Plan to assess whether key components were adequately identified and developed. To assist in reviewing the Plan a checklist was developed. Source documents for this checklist were elements of a best practices model published by the Project Management Institute. The Implementation Plan checklist is attached (Appendix B).

In reviewing the Implementation Plan and schedule, it was determined that most of the key components were identified. There were, however, elements that were not as thoroughly developed. These elements are directly linked to ongoing management of the project. The specific elements of concern are as follows:

- Project constraints;
- Key risks, including constraints and assumptions, and planned responses for each;
- Quality Assurance;
- Monitoring and controlling techniques;
- Plan and schedule are updated;
- Summary of the individual management plans from other specialty groups involved in the project are captured in the work breakdown structure; and
- Process for problem escalation and issue resolution.

To assess further the elements that were identified as inadequate, the review team examined these areas in more depth to determine precisely what activities were being undertaken. For example, in the area of monitoring and controlling, the review team focussed on the reporting

and progress tracking that was conducted. Although the current tracking provides a global view, it was assessed as lacking in detail to allow for a direct link to the master plan.

In examining the project reporting within the Department (issued as a FIS update memorandum) it was observed that the information is specifically at the individual task level. The update memorandum lacked sufficient detail to provide for an overall plan adjustment.

Complicating this reporting weakness further is the fact that DFO regions have been given a major role to play in the FIS initiative. Each region is required to implement aspects of the initiative as they would apply to their operations. In the absence of a standardized and comprehensive method of reporting project activities and gaps the Department's ability to adjust to major program changes has been somewhat compromised

As a consequence, it was difficult to determine the precise status of the overall project. Gantt charts were not providing sufficient detail to track the progress of the project in some specific areas i.e., Fleet capital asset evaluation and validation activities. In addition, this weakness will complicate departmental efforts to adjust the activities as the initiative progresses.

***Recommendation:***

***2.1.1 It is recommended that the FIS Project Manager:***

- *examine the current reports being produced to ensure that they adequately address and evaluate the elements of the implementation plan and utilize the information to update the existing plan, and*
- *update the work plan to reflect completed activities, and identify work that requires additional resources.*

**2.2 RISK MANAGEMENT**

The primary reason for conducting any type of risk assessment is to generate information that would allow for decision making. With respect to the FIS initiative we were unable to identify any activities that were conducted principally for assessing project risks. The review team recognizes that recent steps have been initiated by the Project Leader to address this area. The Project Leader has recently initiated discussions with a consultant to address the areas of risk management. A project, however, of this magnitude requires that major decision-makers receive adequate information for project adjustment and evaluation at all phases. With a critical target date to be met on this project it is imperative that risks are continuously reviewed, identified and addressed.

***Recommendation:***

***2.2.1 It is recommended that the FIS Project Manager implements adequate risk assessment tools and links these assessments to the critical steps identified in the FIS Implementation Plan.***

### 3.0 CAPITAL ASSET EVALUATION AND VALIDATION

The move to accrual accounting will require all Federal Government Departments to conduct a capitalization of their capital assets. TBS policy guidelines provide direction in this particular area.

Capital assets may be identified as both tangible and intangible. These assets may be purchased, constructed or developed. Examples of tangible assets are items such as land, buildings, vessels and vehicles. Intangible assets are items such as copyrights and patents.

Other characteristics of capital assets are as follows:

- assets with a life expectancy beyond one fiscal year and are intended for use on a continuing basis;
- are not intended for re-sale in the course of operations; and
- are held for use in the production or supply of goods and are held for the delivery of services or to produce program outputs.

Another distinguishing feature with respect to the Treasury Board guidelines on capital assets, is that capitalization of assets is required for all items of \$10,000 value or more. This threshold is valid at the point of acquisition or construction.

Due to the large inventory of capital assets within the Department, the FIS initiative will require considerable departmental resources to verify and validate all assets. The asset base of the department can be described as follows:

Asset Class	Replacement Value	% of Dept Asset Base
Real Property	\$ 4.99 billion	54%
Moveables/Fleet	\$ 4.35 billion	46%
Total	\$ 9.34 billion	100%

*Source: Asset Verification Project Workshop (held in Quebec city, January, 2000)*

Overall, our examination of relevant documentation and interviews revealed that:

1. data gathering, asset evaluation and validation for real property commenced in June 2000;
2. the asset evaluation and validation process for moveable assets has been in progress for the past two years,
3. validation of the fleet assets (as of August 2000) has yet to commence;
4. the departmental Capital Asset Policy had not been finalized and as a consequence the areas of betterment, bundling, acquisition cost and economic life/useful life were not fully articulated.

At this stage of the project we assessed the level of risk to be **high** for the area of capital asset evaluation and validation. Departmental action on the recommendations presented will mitigate the risk exposure that is now existing in this component of the project implementation.

### **3.1 MOVEABLE ASSETS**

The moveable asset inventory ranges from computers to ships and vessels. The inventory is large in both size and monetary value. Considerable effort has been directed towards the evaluation and validation of this asset base, however, a significant amount of work is required in evaluating and validating of fleet assets.

Our examination of the moveable asset validation and verification processes consisted in conducting interviews with Headquarters and regional asset managers, examining documentation and verifying a randomly selected sample of assets from the capital asset database. Characteristics such as information on asset improvement (betterment), combining of assets together (bundling), and economic life/useful life (amortization) of the assets were assessed.

Based on the selected random sample of moveable capital assets for the Pacific and Maritimes Regions, we identified instances where Freight and GST were included as part of the acquisition cost and in other cases it was not. Bundling was also inconsistently applied. Instances were identified where assets were bundled together for validation purposes when they did not meet the threshold criteria of \$10,000. Documentation was not always available to support the established value for a particular moveable asset. In instances such as these the Department had utilized a recorded cost (origin unknown) that formed the basis of their asset valuation. Finally, it was not evident in some cases as to the precise owner of a particular asset. This situation can impact negatively on the correct allocation of depreciation expenses to the appropriate responsibility centre (RC).

Although most of these issues are known to departmental FIS managers, corrective action is required to adequately clarify and resolve these individual situations. The review team recognizes that an Implementation Committee for the Capitalization of Assets (ICCA) was established in September 2000. Once fully operational the above identified issues should have a forum in which they can be resolved.

Specifically the situation with regard to the evaluation and validation of the fleet asset base are worthy of comment. The fact that this asset base is so large and that evaluation and validation are just under way (August 2000) will require additional effort from DFO. Additional resources both financial and human may be necessary in order for the department to meet its implementation date. As of this review we were unable to determine precisely what percentage of the moveable asset base (estimated value \$4.35 billion/46%) had been evaluated and validated. Departmental documentation as contained in progress reports does not clearly identify this situation. In addition the tracking reports do not reveal the departmental exposure.

***Recommendations:***

*3.1.1 It is recommended that the FIS Project Manager in conjunction with the FIS coordinator, Policies and Procedures:*

- provide clarification with respect to all costing considerations associated with establishing an assets value;*
- provide clarification with respect to the application of the bundling provision of asset evaluation;*
- provided clarification on asset ownership and supporting documentation.*

*3.1.2 It is recommended that the FIS Project Leader in conjunction with the Director General, Fleet Management examine the adequacy of financial and human resources necessary to accomplish the asset base evaluation and validation in this sector.*

**3.2 REAL PROPERTY ASSETS**

The departmental Real Property asset inventory consists primarily of buildings, harbours, infrastructure and land. This inventory is very significant and carries an estimated replacement value of \$4.9 billion. In percentage terms the inventory represents approximately 54% of the Department's total asset base. The asset evaluation and validation processes for this asset base commenced approximately in June 2000.

During this review we noted that steps were being taken to update the Real Property Information System (RPIS), which is the database that contains much of the departments information in the area of real property. The RPIS system is used to supply data to the PWGSC's Book Value Calculator (BVC) which contains information on assessed values for various buildings. Currently PWGSC personnel are assisting in the process of appraising various buildings owned by the DFO. PWGSC staff are also assisting DFO regional personnel in the input of this data into RPIS and the BVC systems.

Through our interviews with managers in the two regions it was evident that concerns exist with respect to the evaluation and validation of real property. The Department has committed itself to completing the information for the BVC and the uploading of the net and gross book values and the age of each property to the capital asset sub-ledger in ABACUS by January 31, 2001.

According to the FIS Project Leader, additional resources are being allocated to this area at the regional level. However, the effort required here is significant and as a consequence this aspect of the project's implementation requires close monitoring and managerial involvement.

***Recommendation:***

*3.2.1 It is recommended that the FIS Project Leader in collaboration with the Modernization Comptrollership Steering Committee ensure that adequate resources are allocated to the real property implementation team in order for them to meet departmental deadlines.*

**4.0 OTHER KEY ELEMENTS REQUIRED FOR FIS READINESS**

FIS encompasses three key elements, people, policies and systems. To achieve the total implementation of FIS, the Department must ensure that all three of these elements are ready for FIS. The review identified six broad areas that could have an impact on the full implementation of FIS.

At this stage of the project, the review team have assessed the level of risk to be **low** for “Other key elements required for FIS readiness”. However, corrective action is required in order to mitigate the risk exposure that is present in this area of the FIS project implementation.

**4.1 SENIOR MANAGEMENT APPROVAL AND SUPPORT**

Senior management commitment and support is required to ensure the success of any significant project. Their support can be provided in a number of ways: clear communications to employees that FIS is important and will be undertaken; allocation of necessary resources; and the periodic monitoring of project implementation.

We determined that departmental senior management at DFO has clearly demonstrated their commitment and support for the FIS initiative. Examples of this approval and support range from the approval of the overall planning framework through to the formation of the Modernization of Comptrollership Steering Committee. In addition, the departmental management group established a project budget of \$1.2 million, created a FIS project office, and appointed a FIS Champion.

Budget

It should be noted that the budget of \$1.2 million did not represent new funding. The figure of \$1.2 million represents a costing that was to be cash managed out of existing departmental resources. While the majority of the work at the initial stages has been undertaken by Headquarters, regional offices have been tasked with implementing FIS activities without access to the \$1.2 million. This situation has raised considerable concern by regional personnel and was articulated to the review team on several occasions. The two Regions we reviewed raised concerns with respect to their ability to meet current milestone dates particularly on the verification on capital assets without additional funding.

Other areas where additional regional funding requirements were identified are training and change management. These two areas were delegated to the Regions for the FIS project without direct funding being either identified or allocated.



***Recommendations:***

- 4.1.1 It is recommended that the FIS Project Manager and regional FIS coordinators review the regional funding requirements necessary for the full implementation steps of the FIS initiative.*
- 4.1.2 It is recommended that the FIS Project Leader present any additional funding requirements to the departmental Modernization Comptrollership Steering Committee for review.*

**Human Resources**

Regional resources involved in FIS activities are extensively working on other on-going program operations. Approximately 10 to 20 percent of their time is expended on implementing the FIS activities. In the view of regional personnel, this allocation of time was insufficient to adequately complete the tasks that were required. We were unable to determine if the human resources allocated regionally are sufficient to accomplish all FIS implementation activities. It is imperative, however, that adequate resources be made available. Departmental attention to the recommendations presented in Section 2.1 (Planning and Reporting) and Section 4.1.2 (Budgeting) will alleviate this concern to a degree.

**4.2 POLICIES AND PROCEDURES**

FIS implementation in the federal government will require the development of policies and procedures that reflect this new environment.

The FIS implementation team undertook an assessment of existing financial policies and procedures to determine their adequacy in terms of the FIS initiative. Fourteen policies were identified as requiring amendments or rewrite to ensure FIS compliance. These policies were also identified as having the highest impact on the overall FIS implementation in the Department. The services of a consultant were acquired to undertake this policy and procedure documentation. The amended policies and procedures that were developed were circulated to the Regions for review and comment.

In our examination of the Capital Asset Policy, two specific areas were noted. The first area concerns the evaluation of assets that were subject to removal and / or restoration. The draft Policy did not articulate this issue at all and as a consequence, managers are not adequately informed on this issue. This policy should articulate the Department's approach to dealing with future costs. Managers are not provided with direction on the calculation of asset costs when removal and/or site preparation costs have been incurred. This area of expenditure calculation will be required in all future asset evaluations under the FIS initiative. The second area concerns the adequacy of the departmental definition of useful and economic life for asset evaluation purposes. Appendix two of the Capital Asset Policy needs to be revised to be in compliance with the TBS guidelines on asset amortization and depreciation.

In other policy areas, concerns were expressed regarding the proper application of accrual accounting. Program managers who have the responsibility for cost recovery within their business lines, indicated that more clarity is required regarding the principles of accrual accounting. These managers want a certain confidence level that accrual accounting will not impact on their cost calculations. In addition, other program managers requested direction regarding the preparation of their 2001/2002 budgets. It was not evident to all managers which accounting methodology will be used in the preparation of new budgets.

***Recommendation:***

*4.2.1. It is recommended that the FIS Project Manager:*

- *ensure that the draft Capital Asset Policy includes a provision for evaluation of asset removal and site restoration costs;*
- *revise all policies to ensure that they are FIS compliant and are articulating the departmental position clearly, and*
- *inform line managers which methodology will used for the next year's budget.*

**4.3 SYSTEM ENHANCEMENTS/INTERFACES**

The readiness of departmental systems FIS implementation can be discussed under three general areas, namely:

- Is the Abacus system FIS compliant?
- Are DFO systems (PeopleSoft, MIMS and the Salary Management System/SMS) FIS compliant ?
- Abacus interface capabilities with PWGSC (e.g., the Receiver General).

Is the Abacus System FIS Compliant?

DFO's financial and materiel management systems are referred to as Abacus. This system operates on an Oracle financial database management system. Currently six federal departments use the Oracle system (referred to the Oracle Financial Cluster Group). The Cluster group has completed the development of a FIS compliant version of the Oracle software. System functionality testing is underway on this version.

In our capital asset testing, it was determined that capital asset sub-ledger (Abacus), does not contain the functionality to recognize Betterment information (asset improvement costs). The improvement cost is combined with the original cost. This situation compromises the Department's ability to determine accurate amortization expenses on its assets.

***Recommendation:***

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*4.3.1 It is recommended that the FIS Project Manager in conjunction with the Manager of Financial and Administrative systems ensure that the capital asset sub-ledger be modified to distinguish Betterment costs.*

DFO Systems (PeopleSoft, MIMS and the Salary Management System/SMS) FIS Compliant?

The key human resource (HR) interfaces to Abacus are from PeopleSoft and the Salary Management System (SMS). Early indications are that the HR interfaces to Abacus will be able to meet FIS compliance requirements. Testing of HR system interfaces to Abacus in January 2001 will provide a definitive measure of interface readiness.

The apparent lack of system interfaces capabilities between Abacus and departmental inventory systems represents a challenge. While data can be captured (e.g., in “flat” files) from inventory systems and loaded into Abacus, such roundabout data transfer processes tend to increase data quality problems. Data transferred from one system to another will almost always result in different data in those two systems, due to transfer errors and delays. It is understood that none of the departmental inventory systems will have an interface with Abacus on April 1, 2001.

Abacus interface capabilities to PWGSC systems

Transport Canada (one of the Oracle Cluster Group members) was testing both the system’s interface capabilities and functionality for all six departments. This testing was proceeding as planned and was to be completed by January 2001.

#### **4.4 TRAINING**

New accounting policies and procedures will be introduced for FIS accrual accounting. New central systems and changes to departmental systems will also be required. The combination of these events will necessitate extensive training for these areas. Strategic and focussed training will be required to direct the information requirements away from a process-oriented style to a results based management model.

Treasury Board Secretariat developed a major training framework and courses in FIS implementation and accrual accounting. This framework was articulated to assist all Federal Government Departments in making their transition to the new FIS environment.

Building on this initial framework, DFO completed a FIS learning and training framework of its own. The framework outlined the target audiences and the modules of training to be given. It also identified other specific training needs.

The Department undertook a three-day training with key personnel in its financial management sector. Also included in this training session were departmental personnel involved in the capital asset evaluation and validation exercise. In addition, departmental systems personnel were provided with this training. The goal of the session was to provide the participants with the skills and knowledge necessary to value capital assets.

Departmental funding of \$70,000 has been allocated for training on the FIS implementation project. This sum appears to be primarily for the headquarters groups involved with FIS implementation. Although the regions are responsible for FIS implementation activities it would not appear as though distinct budgets have been allocated for training purposes. In our discussions of training issues with regional personnel it was evident that funding is an issue from their perspective.

The other aspect of training that managers raised concerns the timing of FIS training. As of this review the departmental training schedule has identified line managers for training in the last quarter of this fiscal year. Managers indicated that FIS training understanding and knowledge are required now in order to prepare for the coming fiscal year budget exercise.

***Recommendations:***

- 4.4.1 It is recommended that the FIS Project Manager in conjunction with the team leader responsible for training re-evaluate the training budget for the FIS implementation project.*
- 4.4.2 It is recommended that the FIS Project Manager in conjunction with the team leader responsible for training review the current schedule of training events.*

**4.5 CULTURAL CHANGE AND MANAGEMENT**

To assist all departments in preparing for FIS readiness Treasury Board Secretariat (TBS) developed a framework for the area of change management. A document entitled “A Framework for Change Management” was issued by the Board March 31, 2000. The document discusses a change model and outlines eight strategic steps that would be involved in implementing a change management philosophy for the FIS initiative. In addition, the Board also issued a second planning document that was entitled “Engaging Managers.” These two overviews form the basis upon which individual departments could develop and implement their own management change strategies.

In July 2000, the Finance and Administration Directorate appointed an individual to lead the cultural change strategy and processes.

DFO adopted the “Framework for Change Management” that was articulated by TBS. In addition, the Department decided to utilize the change strategy that was articulated in a planning document prepared by the RCMP. A FIS Change Management Working Group has also been established and a Plan for Change Management for FIS was developed. This framework also incorporates a provision for Engaging Managers. The emphasis of DFO’s change management activities focused on three specific areas, which are communications, training and awareness. DFO does not intend to approach the issue of culture and change management by simply producing more documents on the topic or conducting a series of surveys and focus groups,

The main message that DFO stresses in its culture change plan is that FIS is part of Modern Comptrollership and links to the management improvement components of DFO's Strategic Plan must be clearly established with the FIS initiative.

As FIS is a major change in the way information will be collected and utilized, it is imperative that managers understand the full impact of this initiative. The shift to information that will focus on results reporting and away from process reporting will require all managers to understand the significance of the new information.

The issue of Cultural Change was discussed during our review. From these interviews we determined that Finance and Capital Asset managers and staff at Headquarters have a good understanding of the FIS impacts and its benefits. In contrast, business line managers were not as clear on the benefits or impacts of the FIS initiative. In the two regions that were reviewed, Finance and Capital Asset managers and staff had a limited understanding of the FIS initiative. Business line managers indicated that FIS was an issue primarily for the financial management community.

***Recommendation:***

*4.5.1 It is recommended that the FIS Project Manager in conjunction with the Coordinator of Change Management assess the Culture Change Strategic Plan to ensure that specific activities are directed at middle and senior managers to ensure that a satisfactory level of managerial understanding for the FIS initiative is attained.*

**4.6 COMMUNICATIONS**

The purpose of communication planning is to ensure that target audiences understand the vision of the organization, the purpose of proposed changes, and the personal and organizational benefits of the change. The workforce must also understand how they can participate and support the implementation of change to meet organizational objectives.

The FIS Communication Team drafted a Department FIS Communication Strategy and Plan. Further, in order to effectively integrate the communications; change management and training efforts, coordinators for each area have been appointed. These coordinators have been given the responsibility of preparing an integrated communication plan.

In assessing the Department's communication strategy and planning activities the review team used a checklist of elements that were considered as essential. This checklist is attached as Appendix C and identifies fifteen areas. Most of the elements were identified as being present, however, because of the recentness of the Communications Plan a significant number of the activities were in the initiation stages. As a consequence, the review team was unable to determine if the activities were achieving the intended results. This area will be examined in more detail in Review #2. At this point in the project implementation, the review team is not proposing any recommendations.



**5.0 MANAGEMENT ACTION PLAN**

RECOMMENDATIONS	MANAGEMENT ACTION PLAN	OFFICER OF PRIME INTEREST	INITIAL TARGET DATE
<p><b>2.1 Planning and Reporting</b> 2.1.1 It is recommended that the FIS Project Manager:</p> <ul style="list-style-type: none"> <li>• examine the current reports being produced to ensure that they adequately address and evaluate the elements of the implementation plan and utilize the information to update the existing plan</li> <li>• update the work plan to reflect completed activities, and identify work that requires additional resources</li> </ul>	<p>The original DFO FIS Implementation Plan was developed in October 1999. The Plan was updated recently to reflect the significant progress that has been made on the FIS project since that time. The Implementation Plan was recently re-released in December 2000.</p> <p>In addition, the FIS Project Office has developed a comprehensive detailed project plan, highlighting critical milestones. This plan is being used by the FIS Implementation Team to monitor and track progress for the project. The detailed project Plan was introduced to the Implementation Team on December 14, 2000.</p>	<p>FIS Project Manager</p>	<p>Complete</p>
<p><b>2.2 Implementation Plan Risk Management</b> 2.2.1 It is recommended that the FIS Project Manager implements adequate risk assessment tools and links these assessments to the critical steps identified in the FIS implementation plan.</p>	<p>The FIS Project Manager recently hired consultants to conduct a risk assessment for FIS, with the following deliverables:</p> <ul style="list-style-type: none"> <li>◆ an identification and prioritization of risks,</li> <li>◆ their likelihood of occurrence,</li> <li>◆ an identification and evaluation of impacts,</li> <li>◆ mitigation activities to overcome the risks, and</li> <li>◆ a mitigation plan for FIS.</li> </ul> <p>The work will be undertaken during the period November 29 to December 22, 2000, and the final report will be ready by January 15, 2001.</p> <p>By the end of January 2001, these risks and the activities to mitigate the risks will be built into the FIS detailed project plan.</p>	<p>FIS Project Manager</p>	<p>January 2001</p>
<p><b>3.1 Moveable Assets</b> 3.1.1 It is recommended that the FIS Project Manager in conjunction with the FIS coordinator of Policies and Procedures:</p> <ul style="list-style-type: none"> <li>• provide clarification with respect to all costing considerations associated with establishing an assets value;</li> </ul>	<p>Since the time of the Review Report, a second draft of the DFO Capital Assets Policy has been released by the FIS Policy coordinator, and is available on the DFO FIS Web Site. This document, as well as the following additional documents, have provided the necessary clarification to all asset managers:</p> <ul style="list-style-type: none"> <li>◆ To Bundle or Not to Bundle,</li> <li>◆ Real Property Questions and Answers,</li> </ul>	<p>FIS Project Manager/ Capital Asset SWAT Team/ ICCA</p>	<p>Complete</p>

<ul style="list-style-type: none"> <li>• provide clarification with respect to the application of the bundling provision of asset evaluation;</li> <li>• Provide clarification on asset ownership and supporting documentation; and</li> </ul> <p>3.1.2. It is recommended that the FIS Project Leader in conjunction with the Director General of fleet management examine the adequacy of financial and human resources necessary to accomplish the asset base evaluation and validation in this sector.</p>	<ul style="list-style-type: none"> <li>◆ SCH Issues and Proposed Treatments, and</li> <li>◆ Fleet Instructions documents.</li> </ul> <p>The Capital Asset SWAT Team has been leading the coordination of the asset valuation and verification exercise, tracking the progress of all asset categories. Issues that cannot be resolved by the SWAT teams are referred to the Implementation Committee for the Capitalization of Assets (ICCA). The ICCA has been meeting on a monthly basis since its inception in September 2000. The ICCA also ensures that all asset groups (Real Property, Moveable, Informatics, Small Craft Harbours and Fleet), regions and Sectors are valuing and verifying their assets using a consistent methodology and approach.</p>		
<p><b>3.2 Real Property Assets</b></p> <p>3.2.1 It is recommended that the FIS Project Leader ensure that adequate resources are allocated to the real property implementation team in order for them to meet their departmental deadlines.</p>	<p>The progress of the Real Property data gathering has been followed closely throughout the campaign and resources were offered to Regions (both from DFO and PWGSC) and added where needed. At this stage, all Regions (except one) are near the completion of the project. The DFO Pacific Region still requires some time to finalize the gathering of the data. We are optimistic, however, that DFO Pacific Region will finish their data gathering during January 2001.</p>	<p>FIS Project Leader</p>	<p>Complete</p>
<p><b>4.1 Senior Management Approval and Support</b></p> <p>4.1.1 It is recommended that the FIS Project Manager and regional FIS coordinators review the regional funding requirements necessary for the full implementation steps of the FIS initiative.</p> <p>4.1.2 It is recommended that the FIS Project Leader present any additional funding requirements to the departmental FIS Steering Committee for review.</p>	<p>On June 28, 2000, the Departmental Executive Committee (DEC) approved the implementation strategy for FIS. According to the Implementation Strategy, Headquarters will be responsible to implement system changes, develop policies and procedures, assess reporting requirements, monitor the asset valuation exercise, and provide communication, change management and training tools to the regions. The regions are responsible for verifying and valuing their capital assets, communicating, managing change and training employees at the regional level. As a result, the costs are to be borne by both headquarters and the regions. DFO does not have sufficient resources available to dedicate to FIS. As a result, we submitted a business case to TBS for funding. TBS allocated to DFO a total of \$333K in FY 1999-2000 and \$250K in 2000-2001 for FIS. TBS opted to provide the bulk of funding to Cluster Groups. No additional funding will be available for FIS from TBS. This level of funding is inadequate. Consequently, DFO has opted to use a low-key approach to implement FIS. Even</p>	<p>FIS Steering Committee</p>	<p>Complete</p>

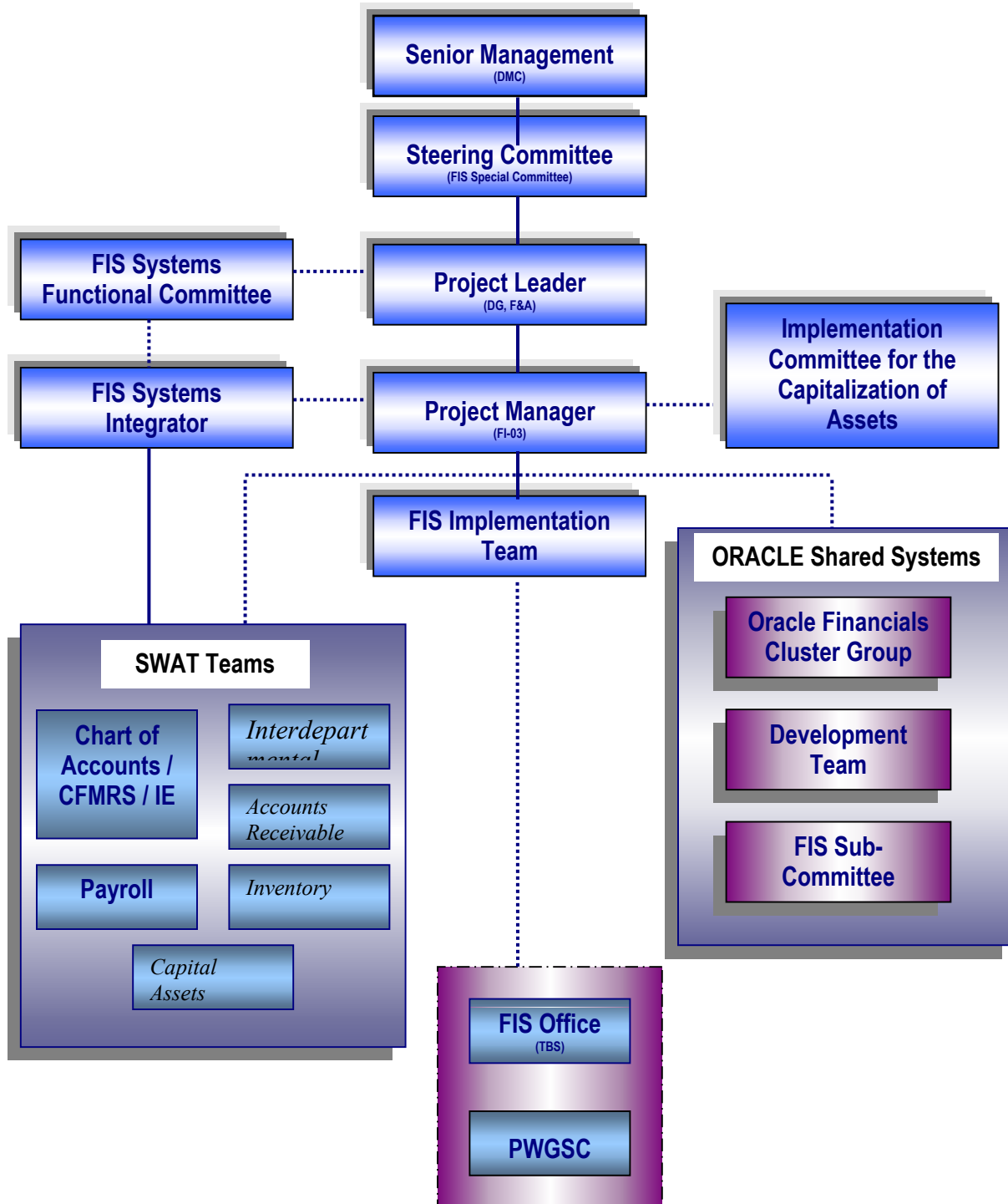


	with this approach, DFO still requires approximately \$1.5M for systems, policy development, reporting, and change management. This amount will be cash managed within Corporate Services. The FIS Steering Committee has endorsed this approach.		
<p><b>4.2 Policies and Procedures</b></p> <p>4.2.1 It is recommended that the FIS Project Manager:</p> <ul style="list-style-type: none"> <li>ensure that the draft policy on capital assets include a provision for evaluation of asset removal and site restoration costs</li> <li>review all policies to ensure that they are FIS compliant and articulate the departmental position clearly</li> <li>inform line managers pertaining to the methodology to be used for the next year's budget</li> </ul>	<p>Policy and procedures are still in the process of being completed. The capital asset policy is a working document, still in draft form, but available on the FIS Web site. Provisions for the evaluation of asset removal and site restoration costs will be included in the next update of the policy.</p> <p>By the end of January 2001, another 8 policies will be available on the FIS Website. The DFO inventory policy will be developed next fiscal year (given the recent TBS policy decision to postpone opening balances for inventory until April 1, 2002). TBS, in its Transition Protocol for 2001-2002, has indicated that a number of policies are mandatory for departments to implement on April 1, 2001. Through this document, DFO is committed to ensuring that all mandatory policies will be in place.</p> <p>The methodology to be used for next years budget will be identified and communicated as part of the training that is currently being developed for systems, policy and procedural changes as a result of FIS.</p>	FIS Project Manager/ FIS Policy Coordinator	January 2001
<p><b>4.3 System Enhancements/Interfaces</b></p> <p>4.3.1 It is recommended that the FIS Project Manager in conjunction with the Manager of Financial and Administrative systems should ensure that the capital asset sub-ledger be modified to distinguish Betterment costs.</p>	<p>Base Oracle functionality does not provide a separate field for recording betterment costs. However, the betterment cost can be calculated by taking the difference between the "current cost" and the "original cost" amounts that are listed in the transaction detail. The "original cost" figure represents the cost recorded at the time the asset was added to the Capital Asset sub-ledger. This "original cost" amount cannot be modified once it has been entered. The "current cost" figure will reflect the cost of betterments. Betterment information can be entered by using either Mass Additions or the Books form in Abacus.</p>	FIS Project Manager/ Director FAS	Complete
<p><b>4.4 Training</b></p> <p>4.4.1 It is recommended that the FIS Project Manager in conjunction with the team leader responsible for training re-evaluate the training budget for the FIS implementation project.</p>	<p>4.4.1: Accrual accounting training is currently being provided to all finance officers and financial support staff within DFO at no charge to the department. The Oracle Cluster Group funded the development and delivery of these sessions to all member departments of the Cluster Group.</p> <p>Accrual accounting training for assets managers (Materiel and Real Property managers) will be offered in the December 2000 to February 2001 timeframe at no charge to departments. The Oracle</p>	FIS Project Manager/ FIS Training Coordinator	Complete

<p>4.4.2 It is recommended that the FIS Project Manager in conjunction with the team leader responsible for training review the current schedule of training events.</p>	<p>February 2001 timeframe at no charge to departments. The Oracle Cluster Group will also fund the delivery of these sessions to all department members of the Cluster Group. In both cases, considerable savings to DFO were realized as a result of the joint development and joint delivery of training. DFO funding will be required this fiscal year, for the development of departmental specific training (as well as printing, translation, training tools, etc costs) related to changes in systems, policies and procedures. Courses will be developed for financial staff, procurement staff and administrative support staff. Headquarters and the regions agreed to pool resources and share the cost of the systems and procedural DFO specific training this fiscal year . We are currently discussing the funding requirements for training for next fiscal year (i.e. program managers).</p> <p>4.4.2: The specific concern in the report is that FIS training is required now in order to prepare for the coming fiscal year budget exercise and there is concern about the timing of the delivery of training to line managers in the last quarter of this fiscal year. Since we are not under accrual appropriation in the next fiscal year, there is no urgency to train managers this fiscal year. The intention is to provide managers with awareness of FIS in this fiscal year through orientation sessions and communication tools. Once management reports have been developed and are available, we will provide managers with related training in accrual accounting concepts, financial statement analysis and understanding and decision making using the new financial information. The intention is to give managers “just in time” training. It is expected that the training for managers will be provided in the next fiscal year and we will take advantage of any packages developed through the TB People Working Group or other groups.</p>		
<p><b>4.5 Cultural Change and Management</b> 4.5.1 It is recommended that the FIS Project Manager in conjunction with the Coordinator of Change Management assess the Culture Change Strategic Plan to ensure that specific activities are directed at middle and senior managers to ensure that a satisfactory level of</p>	<p>The DFO Change Management strategy will be initiated during the “awareness” briefings on FIS to the Sector Management teams, which start in January 2001. During these meetings, the FIS Project Manager will conduct brief “focus group” sessions to determine the level of understanding about FIS, and the issues that managers have about the project. This exercise will then continue at various levels within the organization, and with a number of</p>	<p>FIS Project Manager/FIS Change Management Coordinator</p>	<p>Ongoing</p>

managerial understanding for the FIS initiative is attained.	target audiences, leading to the development of change strategies aimed as resolving the issues that come up. Cultural change and change management will not be complete by April 1, 2001. It is anticipated that this process will extend beyond next fiscal year, and will link to the change management strategies that will be developed for Modern Comptrollership.		
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**APPENDIX A – DFO - FIS Implementation Organization**



## **APPENDIX B - Implementation Plan Checklist**

- Objectives defined (identified)
- Scope defined (identified)
- Project deliverables defined (identified)
- Critical Success Factors identified (identified)
- Description of the project management approach or strategy (identified)
- Senior management oversight and project accountability (identified)
- Project Plan (identified)
- Major project milestones and target dates / schedule (identified)
- Cost estimates, scheduled start dates, and responsibility assignments to the level of the WBS at which control will be exercised (identified)
- Project constraints identified (not identified)
- Project organization / roles and responsibilities (completed for HQ personnel, but the roles of the Regional Offices are not clearly defined)
- Key or required staff (identified)
- Resources identified (identified)
- Key risks, including constraints and assumptions, and planned responses for each (not identified)
- Senior management approval (identified)
- Tasks enumerated (identified)
- Quality Assurance (not identified)
- Monitoring and controlling techniques identified (not identified)
- Plan and schedule are continuously updated (not identified)
- Benchmark planning of activities (via use of historical information) (identified)
- Summary of the individual management plans from other specialty groups involved in the project work breakdown structure to the level at which control can be exercised (not identified)
- Process for problem escalation and issue resolution (not identified)

### **APPENDIX C - Communication Strategy and Planning Checklist**

- Objectives (completed)
- Affected audience(s) identified (underway)
- Strategy (completed)
- Plan and Schedule (underway)
- Senior management strategy and approval (underway)
- Linkage to Project Master Plan (underway)
- Effort/resourcing equivalent to importance of initiative (not identified)
- Selection of optimal media for targeted audience(s) (completed)
- Implementation of internal FIS web site (completed)
- Identify key messages (i.e., likelihood of acceptance of message, complexity of message) (not identified)
- Timeliness of communications (underway)
- Reporting on status of Plan/Plan implementation (underway)
- Measure audience understanding of the FIS initiative/purpose of this initiative (underway)
- Measure understanding of FIS impact on effected audiences/positions (not identified)
- Feedback on the effectiveness of communications vehicles (underway)