



Office of the
Auditor General
of Canada

Bureau du
vérificateur général
du Canada

2020–21

Departmental Plan

Approved

Original signed by

Sylvain Ricard, CPA, CA
Interim Auditor General of Canada

Original signed by

The Honourable William F. Morneau, P.C., M.P.
Minister of Finance

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Table of Contents

Message from the Interim Auditor General of Canada	1
Our core responsibility: Planned results and resources, and key risks	3
Legislative auditing	3
Spending and human resources	7
Planned spending	7
Planned human resources	7
Estimates by vote	8
Future-oriented statement of operations	8
Corporate information	11
Organizational profile	11
Raison d'être, mandate, and role: Who we are and what we do	11
Operating context	11
Reporting framework	12
Supporting information on the program inventory	12
Supplementary information table	12
Federal tax expenditures	13
Planned reports for 2020–21	13
Organizational contact information	14
Appendix A: Strategic framework of the Office of the Auditor General of Canada	15
Appendix B: Performance measurement framework of the Office of the Auditor General of Canada	17
Appendix C: Definitions	23
Endnotes	27

Message from the Interim Auditor General of Canada

I am pleased to present the Office of the Auditor General of Canada's (OAG's) 2020–21 Departmental Plan, which describes the OAG's mandate, priorities, plans, and expected results.

We are the legislative auditor of the federal government and Canada's 3 territories, providing Parliament and the northern legislatures with independent and objective assurance, advice, and information on government expenditures and the management of government programs.

Our mission is to contribute to a well-managed and accountable government for Canadians. Our statutory financial audits provide assurance that government financial statements are presented fairly, in accordance with applicable accounting standards. We expect to complete over 90 of these audits in the 2020–21 fiscal year, consistent with previous years. Our special examinations, which are required by the *Financial Administration Act*, provide an opinion on whether there are significant deficiencies in the management systems and practices of some 40 Crown corporations. We are required to examine each Crown corporation every 10 years, and we plan to report on 5 special examinations this fiscal year. Our performance audits provide Parliament and territorial legislatures with assurance on the economy, efficiency, measures of effectiveness, and environmental impact of programs delivered by all federal and territorial departments and agencies. In the 2020–21 fiscal year, we plan to report the findings of 11 performance audits, which include the reports of the Commissioner of the Environment and Sustainable Development. This is a decrease compared with the number of reports that we have historically completed.

We have recently prepared a 3-year strategic plan for the OAG to help us increase our impact and relevance for our clients (parliamentarians and boards of Crown corporations), the organizations we audit, our employees, and other stakeholders.

As we begin to implement this strategic plan and undertake all of our work for Parliament and the territories, I wish to commend our employees for their resilience, engagement, and commitment to helping government provide quality service and results for all Canadians.

Original signed by

Sylvain Ricard, CPA, CA
Interim Auditor General of Canada

17 January 2020

Our core responsibility: Planned results and resources, and key risks

This section contains detailed information on the Office of the Auditor General of Canada's (OAG's) planned results and resources for its core responsibility. This section also contains information on key risks related to achieving those results.

Legislative auditing

Description

Our audit reports provide objective, fact-based information and expert advice on government programs and activities. With our audits, we assist Parliament in its work on the authorization and oversight of government spending and operations. Our audits are also used by territorial legislatures, boards of Crown corporations, and audit committees to help them oversee the management of government activities and hold them to account for the handling of public funds. Financial audits assess whether the annual financial statements of the Government of Canada, Crown corporations, and others are presented fairly, consistent with applicable accounting standards. Performance audits assess whether government organizations manage with due regard for economy, efficiency, and environmental impact, and measure their effectiveness. Special examinations assess whether Crown corporation systems and practices provide reasonable assurance that assets are safeguarded, resources are managed economically and efficiently, and operations are managed effectively.

Planning highlights

Our operating context and risk assessment. Public Sector Accounting Standards and International Financial Reporting Standards are becoming increasingly complex in their application and require more time and effort to address. The size and nature of government continue to increase the volume and complexity of government transactions and the number of financial audits we are required to conduct each year. Information technology is changing rapidly, affecting how the organizations we audit collect and use data.

The key risk that the OAG faces is our ability to effectively acquire, develop, and use new technologies and methodologies to keep pace with the changing environment. We recently received the report from the international peer review team that audited the OAG at our request. The peer review team found that our system of quality control was suitably designed and effectively implemented and was impressed overall with the high standard of work done by the OAG. The team also noted the need to address emerging technologies.

Managing this risk means that the OAG must invest in its information technology security and architecture, including the modernization of audit tools and emerging technologies. As a result of this investment, the OAG is reducing the number of performance audits that it conducts to remain within current funding levels.

Our strategic plan. The OAG has prepared a strategic plan for the coming 3 years. The desired result of this plan is to increase the impact and relevance of the OAG for our clients, employees, the

organizations we audit, and other stakeholders. The plan has 3 overarching goals: modernizing the office, connecting with our stakeholders, and supporting our people.

Modernizing the office focuses on improving our tools and use of technology, and our processes and practices. We are constantly looking to be as efficient as we can be in the conduct of our work while responding to the changes in technology that will shape the audits of the future.

Connecting with our stakeholders focuses on enhancing value to our clients and the organizations we audit. Here we are focused on the 3 levels of value elaborated by Auditor General Michael Ferguson in his message in the OAG's 2019–20 Departmental Plan.

Supporting our people focuses on employee well-being, learning, and growth. We are looking to shape the culture of the OAG so that our employees can make their maximum contribution to our clients and those we audit.

Financial audits. In the 2020–21 fiscal year, we will conduct more than 90 financial audits and related assurance engagements. These include audits of the consolidated financial statements of the Government of Canada and each of the 3 territorial governments, and the financial statements of federal Crown corporations, territorial corporations, and other entities, including the United Nations Educational, Scientific and Cultural Organization (UNESCO) and the International Criminal Police Organization (INTERPOL). This is consistent with recent years, as nearly all of these audits are required by law. We will continue to provide support to those organizations that are working to improve their financial accounting and reporting practices.

Special examinations. The OAG has the statutory requirement to conduct special examinations of more than 40 federal Crown corporations, with a minimum of 1 examination per corporation every 10 years. In the 2020–21 fiscal year, we plan to complete examinations of 5 federal Crown corporations, 2 of which were deferred from their original planned dates of 2019–20: Telefilm Canada, the National Arts Centre, the Canadian Dairy Commission, the Canadian Race Relations Foundation, and the Public Sector Pension Investment Board.

Performance audits. We plan to report the findings of 11 federal and territorial performance audits in the 2020–21 fiscal year, including 4 performance audits conducted by the Commissioner of the Environment and Sustainable Development. This is a decrease from 19 audits in 2019–20 and 27 in 2018–19.

United Nations' Sustainable Development Goals. The OAG is committed to aligning its audit work with the United Nations' 2030 Agenda for Sustainable Development and the underlying 17 sustainable development goals (SDGs). All of the OAG's audits—special examinations, annual financial audits, and performance audits—contribute to SDG 16, which relates to peace, justice, and strong institutions. In addition, we consider the 17 SDGs in planning all our performance audit work.

Planned results

Through our legislative audits, the outcome that the OAG seeks to achieve is to contribute to well-managed and accountable government for Canadians. We monitor and report on our results and operations using a framework built around 11 strategic objectives. These objectives guide our audit work and the administration of the OAG (see [Appendix A](#)). Our performance measurement framework, presented in [Appendix B](#), establishes the indicators and targets for each of these objectives. Exhibit 1 presents our planned and actual results.

Exhibit 1—Planned and actual results for legislative auditing					
Departmental result indicators	Target	Date to achieve target	2016–17 Actual results	2017–18 Actual results	2018–19 Actual results
Departmental result: Well-managed and accountable government					
Percentage of audit reports on financial statements without qualifications or “other matters” raised.	100%	Ongoing	Target not met (98%)	Target not met (95%)	Target not met (96%)
Percentage of special examination reports with no significant deficiencies.	100%	Ongoing	Target not met (40%; 2 of 5)	Target not met (0%; 0 of 5)	Target not met (44%; 4 of 9)
Percentage of audit reports to Parliament that are reviewed by parliamentary committees.	At least 65%	Ongoing	Target met (72%)	Target met (88%)	Target not met (58%)
Percentage of audit recommendations or opinions addressed by entities: For financial audits, percentage of qualifications and “other matters” addressed from one financial audit report to the next.	100%	Ongoing	Target not met (75%; 6 of 8)	Target not met (0%; 0 of 4)	Target not met (20%; 1 of 5)
Percentage of audit recommendations or opinions addressed by entities: For performance audits, percentage of recommendations examined in our performance audit follow-up audits for which progress is assessed as satisfactory.	At least 75%	Ongoing	Target not met (0%; 0 of 3)	No follow-up conducted	No follow-up conducted
Percentage of audit recommendations or opinions addressed by entities: For special examinations, percentage of significant deficiencies reported in our special examination reports that are addressed from one examination to the next.	100%	Ongoing	Target not met ¹	Target met	Target not met (75%; 3 of 4)
Percentage of audits that meet statutory deadlines, where applicable, or our planned reporting dates:					
<ul style="list-style-type: none"> financial audits with a statutory deadline and special examinations 	100%	Ongoing	Target not met (95%)	Target not met (98%)	Target not met (95%)
<ul style="list-style-type: none"> financial audits of federal organizations with no statutory deadline, financial audits of territorial organizations, and performance audits 	At least 80%	Ongoing	Target met	Target met	Target met

¹ There were continuing significant deficiencies at the Freshwater Fish Marketing Corporation.

Financial, human resources, and performance information for the Office of the Auditor General of Canada’s Program Inventory is available in the [GC InfoBase](#).¹

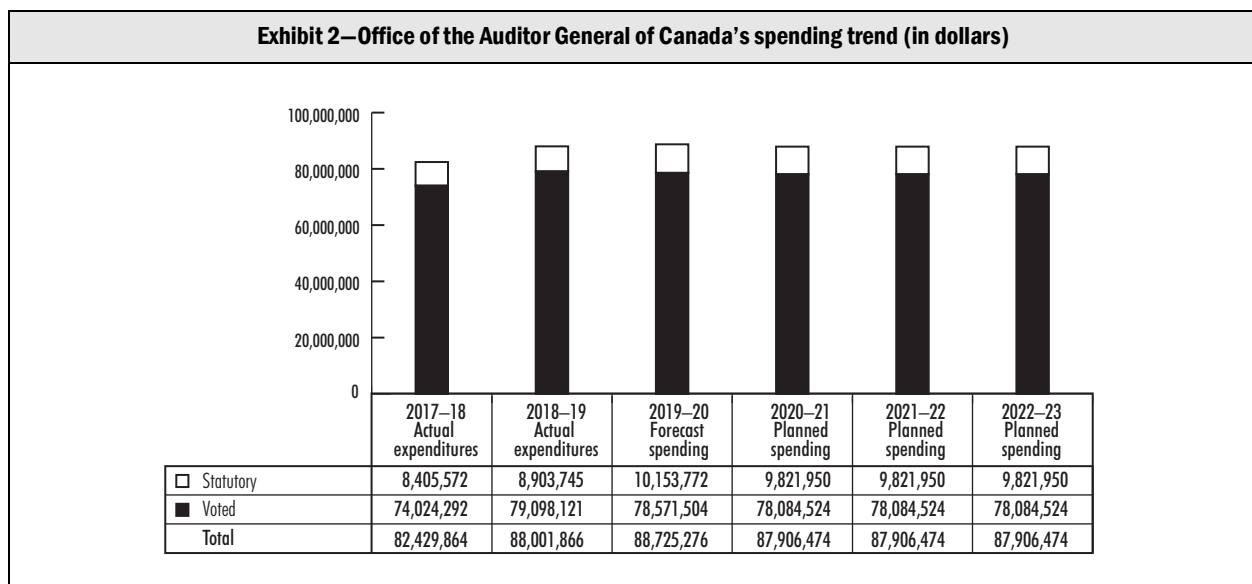
Spending and human resources

This section provides an overview of the Office of the Auditor General of Canada’s (OAG’s) planned spending and human resources for the next 3 consecutive fiscal years and compares planned spending for the upcoming year with the current and previous years’ actual spending.

Planned spending

OAG’s spending 2017–18 to 2022–23

Exhibit 2 presents planned (voted and statutory) spending over time.



Planned human resources

Exhibit 3 provides the OAG’s human resources planning summary for the 2020–21 to 2022–23 fiscal years.

Exhibit 3—Human resources planning summary (full-time equivalents)

Actual 2017–18	Actual 2018–19	Forecast 2019–20	Planned full-time equivalents		
			2020–21	2021–22	2022–23
568	552	567	585	595	595

Estimates by vote

Information on the Office of the Auditor General of Canada's organizational appropriations is available in the [2020–21 Main Estimates](#).ⁱⁱ

Future-oriented statement of operations

Exhibit 4 presents the future-oriented statement of operations of the OAG. The forecast of financial information on expenses and revenues is prepared on an accrual accounting basis to strengthen accountability and to improve transparency and financial management. The forecast and planned spending amounts presented in other sections of the Departmental Plan are prepared on an expenditure basis and, as a result, differ from the forecast and planned results presented below.

Exhibit 4—Future-oriented statement of operations for the year ending 31 March 2021 (in thousands of dollars)		
Financial information	2019–20 Forecast results	2020–21 Planned results
Financial audits of Crown corporations, territorial governments, and other organizations, and of the summary financial statements of the Government of Canada	56,800	57,000
Performance audits and studies	29,200	28,500
Special examinations of Crown corporations	4,200	5,500
Sustainable development monitoring activities and environmental petitions	1,800	1,900
Professional practices	10,700	10,800
Total cost of operations	102,700	103,700
Total revenues	(2,100)	(1,700)
Net cost of operations before government funding and transfers	100,600	102,000

Note to the future-oriented statement of operations—Parliamentary authorities

The OAG is financed by the Government of Canada through parliamentary authorities. Financial reporting of authorities provided to the OAG differs from financial reporting according to generally accepted accounting principles because authorities are based mainly on cash flow requirements. Items recognized in the future-oriented statement of operations in 1 year may be funded through parliamentary authorities in prior, current, or future years. Accordingly, the OAG has a different net cost of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in Exhibit 5.

Exhibit 5—Reconciliation of net costs of operations to authorities forecast (in thousands of dollars)		
	2019–20 Forecast results	2020–21 Planned results
Net cost of operations before government funding and transfers	100,600	102,000
Adjustments for items recorded as part of net cost of operations but not funded from current year authorities:		
Services provided without charge by other government departments	(12,655)	(13,119)
Amortization of tangible capital assets	(570)	(600)
Total items recorded as part of net cost of operations but not funded from current year authorities	(13,225)	(13,719)
Adjustments for items not affecting net cost of operations but affecting current year authorities:		
Acquisition of tangible capital assets	1,000	2,900
Decrease in liabilities not previously charged to authorities	350	350
Total items not affecting net cost of operations but affecting current year authorities	1,350	3,250
Forecast spending (authorities forecast to be used)	88,725	91,531
Add: Forecast lapse (authorities forecast to be lapsed)	2,500	1,000
Authorities forecast (authorities forecast to be requested)	91,225	92,531
Main Estimates		
Vote 1: Program expenditures	78,084	78,085
Statutory amounts: Contributions to employee benefit plans	10,154	9,822
Total Main Estimates	88,238	87,907
Supplemental operating authorities	–	1,550
Authorities carried forward from previous year ¹	2,987	3,074
Authorities forecast (authorities forecast to be requested)	91,225	92,531

¹ The Office of the Auditor General of Canada may carry forward up to 5% of its operating budget (based on Main Estimates program expenditures) into the next fiscal year, subject to parliamentary approval. This carry forward comprises a combination of either lapsed authorities and/or credits for certain pay-related amounts for which authorities were not provided in the current year. The amount expected to be carried forward from 2019–20 into 2020–21 is \$3.1 million.

Corporate information

Organizational profile

Interim Auditor General of Canada: Sylvain Ricard, CPA, CA

Main legislative authorities:

Auditor General Act, R.S.C. 1985, c. A-17

Financial Administration Act, R.S.C. 1985, c. F-11

Year established: 1878

Minister: The Honourable William F. Morneau, P.C., M.P., Minister of Finance*

* The Auditor General acts independently in the execution of his audit responsibilities but reports to Parliament on expenditures through the Minister of Finance.

Raison d'être, mandate, and role: Who we are and what we do

“[Raison d'être, mandate, and role: Who we are and what we do](#)” is available on the Office of the Auditor General of Canada’s website.ⁱⁱⁱ

Operating context

Information on the [operating context](#) is available on the Office of the Auditor General of Canada’s website.^{iv}

Reporting framework

The Office of the Auditor General of Canada’s departmental results framework and program inventory of record for the 2020–21 fiscal year are shown in Exhibit 6.

Exhibit 6—Departmental results framework and program inventory		
Core responsibility: Legislative auditing		
Description	Result and indicators	
<p>Our audit reports provide objective, fact-based information and expert advice on government programs and activities. With our audits, we assist Parliament in its work on the authorization and oversight of government spending and operations. Our audits are also used by territorial legislatures, boards of Crown corporations, and audit committees to help them oversee the management of government activities and hold them to account for the handling of public funds. Financial audits assess whether the annual financial statements of the Government of Canada, Crown corporations, and others are presented fairly, consistent with applicable accounting standards. Performance audits assess whether government organizations manage with due regard for economy, efficiency, and environmental impact, and measure their effectiveness. Special examinations assess whether Crown corporation systems and practices provide reasonable assurance that assets are safeguarded, resources are managed economically and efficiently, and operations are managed effectively.</p>	<p>Well-managed and accountable government:</p> <ul style="list-style-type: none"> • Percentage of audit reports on financial statements without qualifications or “other matters” raised. • Percentage of special examination reports with no significant deficiencies. • Percentage of audit reports to Parliament that are reviewed by parliamentary committees. • Percentage of audit recommendations or opinions addressed by entities: For financial audits, percentage of qualifications and “other matters” addressed from one financial audit report to the next. • Percentage of audit recommendations or opinions addressed by entities: For performance audits, percentage of recommendations examined in our performance audit follow-up audits for which progress is assessed as satisfactory. • Percentage of audit recommendations or opinions addressed by entities: For special examinations, percentage of significant deficiencies reported in our special examination reports that are addressed from one examination to the next. • Percentage of audits that meet statutory deadlines, where applicable, or our planned reporting dates. 	
	Program inventory	
	<ul style="list-style-type: none"> • Legislative audit 	

Supporting information on the program inventory

Supporting information on planned expenditures, human resources, and results related to the Office of the Auditor General of Canada’s program inventory is available in the [GC InfoBase](#).^v

Supplementary information table

The following supplementary information table is available on the Office of the Auditor General of Canada’s website: [gender-based analysis plus](#).^{vi}

Federal tax expenditures

The Office of the Auditor General of Canada’s Departmental Plan does not include information on tax expenditures that relate to its planned results for 2020–21.

Tax expenditures are the responsibility of the Minister of Finance, and the Department of Finance Canada publishes cost estimates and projections for government-wide tax expenditures each year in the [Report on Federal Tax Expenditures](#).^{vii} This report provides detailed information on tax expenditures, including objectives, historical background, and references to related federal spending programs, as well as evaluations, research papers, and gender-based analysis. The tax measures presented in this report are solely the responsibility of the Minister of Finance.

Planned reports for 2020–21

Reports to Parliament

Spring 2020: Reports of the Commissioner of the Environment and Sustainable Development

- Transportation of Dangerous Goods

Fall 2020: Reports of the Auditor General of Canada

- Procurement of Information Technology Services
- Follow-up on Rail Safety
- National Shipbuilding Strategy
- Canada Child Benefit

Fall 2020: Reports of the Commissioner of the Environment and Sustainable Development

- 2030 Agenda for Sustainable Development
- Water Basins
- Natural Health Products
- Departmental Progress in Implementing Sustainable Development Strategies
- Environmental Petitions Annual Report

Reports to northern legislative assemblies

Fall 2020: Reports of the Auditor General of Canada

- Mental Wellness—Yukon
- Follow-up on Corrections—Nunavut

Spring 2021: Reports of the Auditor General of Canada

- Child and Family Services—Nunavut

Organizational contact information

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240 Sparks Street
Ottawa, Ontario K1A 0G6
CANADA

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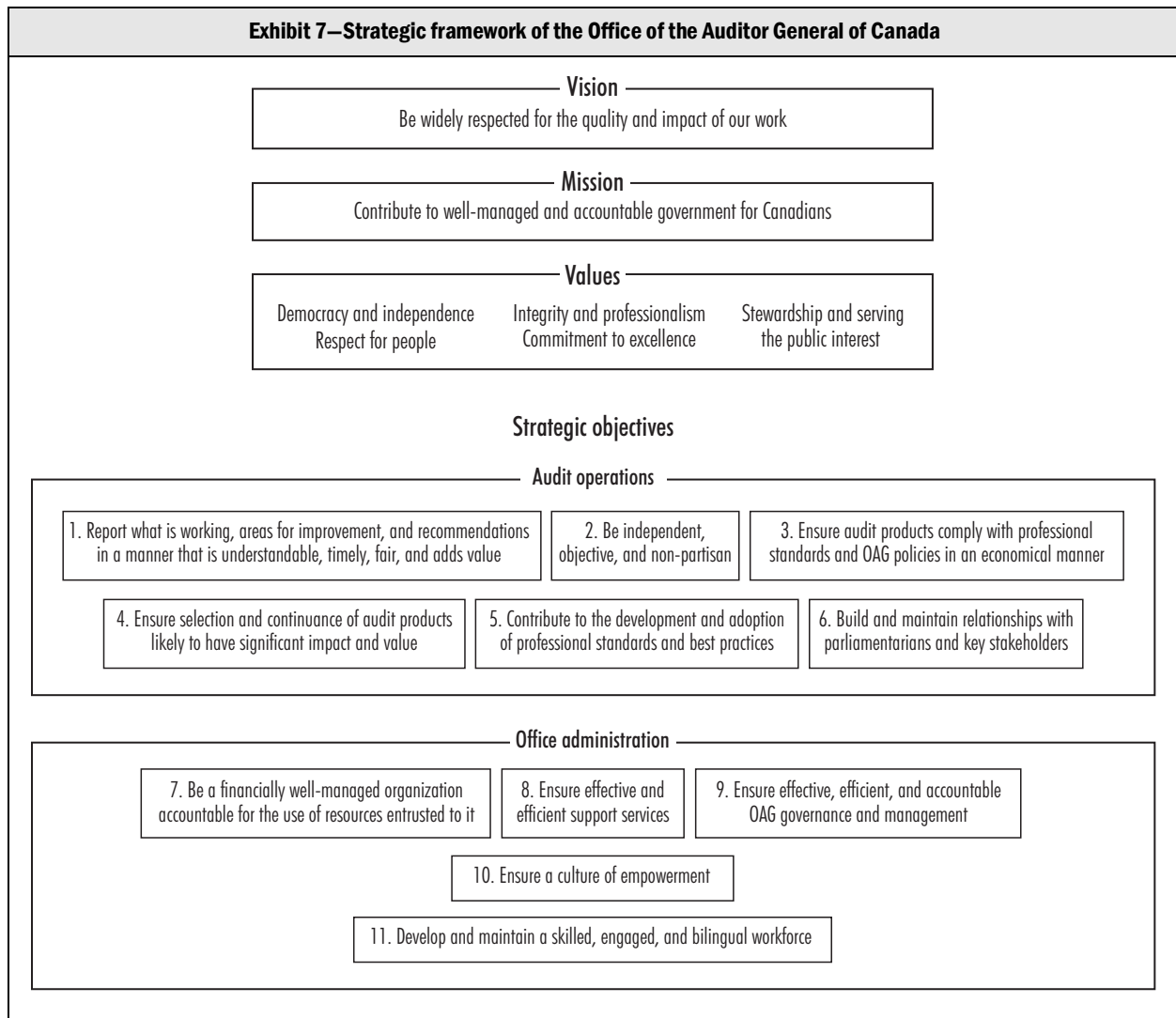
Hearing impaired only TTY: 613-954-8042

Email: communications@oag-bvg.gc.ca

Website: www.oag-bvg.gc.ca

Appendix A: Strategic framework of the Office of the Auditor General of Canada

The Office of the Auditor General of Canada (OAG) has 1 program: legislative auditing. To monitor and report the results of our work, we use a strategic framework that contains 11 strategic objectives, which guide the OAG’s audit work and administration. Each objective has a set of performance indicators and targets, which establish our expected results (Exhibit 7).



Appendix B: Performance measurement framework of the Office of the Auditor General of Canada

Audit operations

We use the first 6 of our strategic objectives to guide and monitor our audit operations (Exhibit 8) at the Office of the Auditor General of Canada (OAG).

Exhibit 8—Audit operations—Performance indicators and results achieved					
Strategic objective	Performance indicators	2020–21 Target	2016–17 Actual results	2017–18 Actual results	2018–19 Actual results
1. Report what is working, areas for improvement, and recommendations in a manner that is understandable, timely, fair, and adds value.	Percentage of audit reports on financial statements without qualifications or “other matters” raised	100%	Target not met (98%)	Target not met (95%)	Target not met (96%)
	Percentage of special examination reports with no significant deficiencies	100%	Target not met (40%; 2 of 5)	Target not met (0%; 0 of 6)	Target not met (44%; 4 of 9)
	Percentage of audit reports to Parliament that are reviewed by parliamentary committees	At least 65%	Target met (72%)	Target met (88%)	Target not met (58%)
	Percentage of audit recommendations or opinions addressed by entities:				
	<ul style="list-style-type: none"> for financial audits, percentage of qualifications and “other matters” that are addressed from one financial report to the next 	100%	Target not met (75%; 6 of 8)	Target not met (0%; 0 of 4)	Target not met (20%; 1 of 5)
	<ul style="list-style-type: none"> for performance audits, percentage of recommendations examined in our performance audit follow-up audits for which progress is assessed as satisfactory 	At least 75%	Target not met (0%; 0 of 3)	No follow-up conducted	No follow-up conducted
<ul style="list-style-type: none"> for special examinations, percentage of significant deficiencies reported in our special examination reports that are addressed from one examination to the next 	100%	Target not met ¹	Target met	Target not met (75%; 3 of 4)	

¹ There were continuing significant deficiencies at the Freshwater Fish Marketing Corporation.

² An external peer review is conducted once every 10 years. The most recent review was conducted over the past year and will be reported in our 2019–20 Departmental Results Report.

Exhibit 8—Audit operations—Performance indicators and results achieved (continued)					
Strategic objective	Performance indicators	2020–21 Target	2016–17 Actual results	2017–18 Actual results	2018–19 Actual results
	Percentage of users who find that our audits are understandable, timely, fair, and add value	At least 90%	Target not met (86%)	Target met	Target met
	Percentage of senior managers in the organizations we audit who find that our audits are understandable, timely, fair, and add value	At least 80%	Target not met (77%)	Target not met (75%)	Target not met (76%)
	Percentage of audits that meet statutory deadlines, where applicable, or our planned reporting dates:				
	<ul style="list-style-type: none"> financial audits with a statutory deadline and special examinations 	100%	Target not met (95%)	Target not met (98%)	Target not met (95%)
	<ul style="list-style-type: none"> financial audits of federal organizations with no statutory deadline, financial audits of territorial organizations, and performance audits 	At least 80%	Target met	Target met	Target met
2. Be independent, objective, and non-partisan.	Number of founded complaints and allegations regarding failure to comply with professional standards, legal and regulatory requirements, or the OAG's System of Quality Control	0	Target met	Target met	Target met
	Percentage compliance with professional standards and OAG policies for independence	100%	Target met	Target met	Target met
	Percentage of clients who find that we are independent, objective, and non-partisan	At least 90%	Target met	Target met	Target met
	Percentage of senior managers in the organizations we audit who find that we are independent, objective, and non-partisan	At least 80%	Target met	Target met	Target met

¹ There were continuing significant deficiencies at the Freshwater Fish Marketing Corporation.

² An external peer review is conducted once every 10 years. The most recent review was conducted over the past year and will be reported in our 2019–20 Departmental Results Report.

Exhibit 8—Audit operations—Performance indicators and results achieved (continued)					
Strategic objective	Performance indicators	2020–21 Target	2016–17 Actual results	2017–18 Actual results	2018–19 Actual results
3. Ensure audit products comply with professional standards and OAG policies in an economical manner.	Percentage of internal and external reviews that find engagement leaders complied with professional standards	100%	Target met	Target met	Target met
	Percentage of internal practice reviews that find the opinions and conclusions expressed in our audit reports to be appropriate and supported by the evidence	100%	Target met	Target met	Target met
	Percentage of external reviews that find our System of Quality Control to be suitably designed and operating effectively	100%	No data ²	No data ²	No data ²
	Percentage of audits that are completed on budget	At least 80%	Target met	Target not met (79%)	Target met
4. Ensure selection and continuance of audit products likely to have significant impact and value.	The OAG periodically reviews its audit products to ensure that they are the ones most likely to have significant impact and value. A review was conducted in the 2018–19 fiscal year; no changes were made.				
5. Contribute to the development and adoption of professional standards and best practices.	Percentage of commitments met to contribute to domestic and international professional standards bodies	100%	Target met	Target met	Target met
6. Build and maintain relationships with parliamentarians and key stakeholders.	Percentage of clients who find that auditors met relationship expectations	At least 90%	Target met	Target met	Target met
	Percentage of senior managers in the organizations we audit who find that auditors met relationship expectations	At least 80%	Target met	Target met	Target met

¹ There were continuing significant deficiencies at the Freshwater Fish Marketing Corporation.

² An external peer review is conducted once every 10 years. The most recent review was conducted over the past year and will be reported in our 2019–20 Departmental Results Report.

Office administration

The last 5 of our strategic objectives are used to guide and monitor administration of the OAG (Exhibit 9).

Exhibit 9—Office administration—Performance indicators and results achieved					
Strategic objective	Performance indicators	2020–21 Target	2016–17 Actual results	2017–18 Actual results	2018–19 Actual results
7. Be a financially well-managed organization accountable for the use of resources entrusted to it.	Percentage compliance with financial management and reporting requirements	100%	Target not met (99%)	Target not met (99%)	Target not met (99%)
8. Ensure effective and efficient support services.	Percentage of internal service standards met (human resources, information technology, security, editorial services, and communications)	100%	Target not met (77%)	Target not met (77%)	Target not met (77%)
	Percentage of internal clients who find that support services are effective and efficient	At least 85%	Not available	Target not met (82%)	Target met
9. Ensure effective, efficient, and accountable OAG governance and management.	Percentage of employees who find that the OAG is well governed and managed	At least 85%	No data	Target not met (78%)	Target not met (79%)
	Audit Committee finds it is functioning as intended	Annually	Not applicable ¹	Target met	Target met
	Adverse findings and decisions from courts, tribunals, or administrative decision makers	None	Not applicable ¹	Target met	Target met
	Completion of the OAG's annual strategic priority projects	All	Target met	Target not met	Target not met
10. Ensure a culture of empowerment.	Percentage of employees who find that the OAG ensures a culture of empowerment	At least 80%	No data	Target not met (78%)	Target not met (78%)

¹ This indicator was not in place during the fiscal year.

² As of 1 April 2018, this target changed to 100%. Before this date, the target was 85%.

³ Questions pertaining to official languages were eliminated from the 2018 Public Service Employee Survey.

Exhibit 9—Office administration—Performance indicators and results achieved (continued)					
Strategic objective	Performance indicators	2020–21 Target	2016–17 Actual results	2017–18 Actual results	2018–19 Actual results
11. Develop and maintain a skilled, engaged, and bilingual workforce.	Percentage of employees who complete mandatory training within the allotted time frame	100%	Target not met (96%)	Target not met (97%)	Target not met (83%)
	Percentage of employees who find that the OAG develops and maintains an engaged workforce	At least 85%	No data	Target not met (78%)	Target not met (78%)
	Percentage of employees who meet the language requirements of their positions:				
	• Auditor General, deputy auditors general, and assistant auditors general	100%	Target met	Target met	Target met
	• principals and directors	100%	Target not met (89%)	Target not met (92%)	Target not met (94%)
• supervisors	100% ²	Target met	Target met	Target not met (96%)	
	Percentage of employees who find that the OAG develops and maintains a bilingual workforce	At least 90%	No data	Target met	No data ³

¹ This indicator was not in place during the fiscal year.

² As of 1 April 2018, this target changed to 100%. Before this date, the target was 85%.

³ Questions pertaining to official languages were eliminated from the 2018 Public Service Employee Survey.

Appendix C: Definitions

appropriation (crédit): Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

budgetary expenditures (dépenses budgétaires): Operating and capital expenditures; transfer payments to other levels of government, organizations, or individuals; and payments to Crown corporations.

core responsibility (responsabilité essentielle): An enduring function or role performed by a department. The intentions of the department with respect to a core responsibility are reflected in 1 or more related departmental results that the department seeks to contribute to or influence.

Departmental Plan (plan ministériel): A report on the plans and expected performance of a department over a 3-year period. Departmental Plans are tabled in Parliament each spring.

departmental priority (priorité ministérielle): A plan or project that a department has chosen to focus and report on during the planning period. Departmental priorities represent the things that are most important or what must be done first to support the achievement of the desired departmental results.

departmental result (résultat ministériel): A consequence or outcome that a department seeks to achieve. A departmental result is often outside departments' immediate control, but it should be influenced by program-level outcomes.

departmental result indicator (indicateur de résultat ministériel): A factor or variable that provides a valid and reliable means to measure or describe progress on a departmental result.

departmental results framework (cadre ministériel des résultats): A framework that consists of the department's core responsibilities, departmental results, and departmental result indicators.

Departmental Results Report (rapport sur les résultats ministériels): A report on a department's actual accomplishments against the plans, priorities, and expected results set out in the corresponding Departmental Plan.

experimentation (expérimentation): The conducting of activities that seek to first explore, then test and compare, the effects and impacts of policies and interventions in order to inform evidence-based decision-making, and improve outcomes for Canadians, by learning what works and what doesn't. Experimentation is related to, but distinct from innovation (the trying of new things), because it involves a rigorous comparison of results. For example, using a new website to communicate with Canadians can be an innovation; systematically testing the new website against existing outreach tools or an old website to see which one leads to more engagement, is experimentation.

financial audit (audit d'états financiers): Provides assurance that financial statements are presented fairly, in accordance with the applicable financial reporting framework.

full-time equivalent (équivalent temps plein): A measure of the extent to which an employee represents a full person-year charge against a departmental budget. Full-time equivalents are calculated as a ratio of assigned hours of work to scheduled hours of work. Scheduled hours of work are set out in collective agreements.

gender-based analysis plus (GBA+) (analyse comparative entre les sexes plus [ACS+]): An analytical process used to assess how diverse groups of women, men and gender-diverse people experience policies, programs, and services based on multiple factors including race, ethnicity, religion, age, and mental or physical disability.

government-wide priorities (priorités pangouvernementales): For the purpose of the 2020–21 Departmental Plan, government-wide priorities refers to those high-level themes outlining the government's agenda in the 2015 Speech from the Throne, namely: Growth for the Middle Class; Open and Transparent Government; A Clean Environment and a Strong Economy; Diversity is Canada's Strength; and Security and Opportunity.

horizontal initiative (initiative horizontale): An initiative in which 2 or more federal organizations are given funding to pursue a shared outcome, often linked to a government priority.

non-budgetary expenditures (dépenses non budgétaires): Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

performance (rendement): What an organization did with its resources to achieve its results, how well those results compare to what the organization intended to achieve, and how well lessons learned have been identified.

performance audit (audit de performance): An independent, objective, and systematic assessment of how well the government is managing its activities, responsibilities, and resources.

performance indicator (indicateur de rendement): A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy, or initiative respecting expected results.

performance reporting (production de rapports sur le rendement): The process of communicating evidence-based performance information. Performance reporting supports decision-making, accountability, and transparency.

plan (plan): The articulation of strategic choices, which provides information on how an organization intends to achieve its priorities and associated results. Generally a plan will explain the logic behind the strategies chosen and tend to focus on actions that lead up to the expected result.

planned spending (dépenses prévues): For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts presented in the Main Estimates.

A department is expected to be aware of the authorities that it has sought and received. The determination of planned spending is a departmental responsibility, and departments must be able to defend the expenditure and accrual numbers presented in their Departmental Plans and Departmental Results Reports.

program (programme): Individual or groups of services, activities or combinations thereof that are managed together within the department and focus on a specific set of outputs, outcomes, or service levels.

program inventory (répertoire des programmes): Identifies all of the department's programs and describes how resources are organized to contribute to the department's core responsibilities and results.

result (résultat): An external consequence attributed, in part, to an organization, policy, program, or initiative. Results are not within the control of a single organization, policy, program, or initiative; instead they are within the area of the organization's influence.

special examination (examen spécial): A form of performance audit that is conducted within Crown corporations. The scope of special examinations is set out in the *Financial Administration Act*. A special examination considers whether a Crown corporation's systems and practices provide reasonable assurance that its assets are safeguarded and controlled, its resources are managed economically and efficiently, and its operations are carried out effectively.

statutory expenditures (dépenses législatives): Expenditures that Parliament has approved through legislation other than appropriation acts. The legislation sets out the purpose of the expenditures and the terms and conditions under which they may be made.

strategic outcome (résultat stratégique): A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision, and core functions.

target (cible): A measurable performance or success level that an organization, program, or initiative plans to achieve within a specified time period. Targets can be either quantitative or qualitative.

voted expenditures (dépenses votées): Expenditures that Parliament approves annually through an Appropriation Act. The vote wording becomes the governing conditions under which these expenditures may be made.

Endnotes

- i. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- ii. 2020–21 Main Estimates, <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates.html>
- iii. Raison d’être, mandate, and role: Who we are and what we do, http://www.oag-bvg.gc.ca/internet/English/acc_rpt_e_43517.html
- iv. Operating context, http://www.oag-bvg.gc.ca/internet/English/acc_rpt_e_43518.html
- v. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- vi. Gender-based analysis plus, http://www.oag-bvg.gc.ca/internet/English/acc_rpt_e_43520.html
- vii. Report on Federal Tax Expenditures, <http://www.fin.gc.ca/purl/taxexp-eng.asp>