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## Internal Audit of the Official Languages Secretariat

Office of the Chief Audit and Evaluation Executive  
Audit and Assurance Services Directorate

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# Executive summary

## Introduction

In 2003, a Minister responsible for Official Languages was sworn in for the first time. The Official Languages Branch of Intergovernmental Affairs was then created within the Privy Council Office to support the Minister in the coordination of the Official Languages Program.

On April 1<sup>st</sup>, 2006, this Branch joined the Department of Canadian Heritage and became the Official Languages Secretariat and continued to support the Minister responsible for the Official Languages. Within the Department of Canadian Heritage, the Official Languages Secretariat is administered by the Strategic Policy, Planning and Research Branch, under the leadership of the Assistant Deputy Minister, Strategic Policy, Planning and Corporate Affairs.

The Secretariat's mission is to support the Minister of Canadian Heritage and Official Languages and senior officials from federal departments, institutions and agencies in coordinating all Government of Canada activities on official languages.

The Secretariat fulfills this mission by:

- Establishing the strategic direction of the Official Languages Program;
- Fostering coordinated government action;
- Providing guidance and advice;
- Facilitating intergovernmental cooperation;
- Informing departments and institutions who are partners in the Official Languages Program of government commitments and priorities relating to their obligations under the *Official Languages Act* (OLA);
- Disseminating research results; and
- Enhancing the accountability of federal departments, institutions and agencies.

For the period covered by the audit (from April 1<sup>st</sup>, 2008, to March 31<sup>st</sup>, 2009), Official Languages Secretariat activities focused mainly on the development of the *Roadmap for Canada's Linguistic Duality 2008–2013: Acting for the Future*. The “Roadmap” is the official languages strategy adopted by the Government of Canada for the period from April 1<sup>st</sup>, 2008, to March 31, 2013. This five-year strategy follows the *Action Plan for Official Languages*, which covered the period from 2003 to 2008.

The Official Languages Secretariat coordinates the implementation of the Roadmap, a government-wide investment of \$1.1 billion over 5 years to be shared by 15<sup>1</sup> federal departments and agencies who will be partners in the initiative for the period from 2008 to 2013.

During the audit period, the Official Languages Secretariat had a staff of 12 full-time employees and an annual budget of approximately \$2 million, with \$1,019,777 allocated to salaries and \$893,793 to operations. Over \$500,000 of the \$893,793 for operations, was transferred to Statistics Canada to enable that organization to conduct a survey on the vitality of official language minorities. The Official Languages Secretariat does not have any grants and contributions program.

This is the first internal audit at Official Languages Secretariat since it was transferred to the Department of Canadian Heritage. Authority for this audit came from the Multi-Year Risk-Based Audit Plan, which was reviewed and recommended by the Departmental Audit Committee in May 2009 and approved by the Deputy Minister.

The audit covered the period from April 1<sup>st</sup>, 2008, to March 31<sup>st</sup>, 2009, with the objective of providing the Department's senior management with assurance that controls over management, the risk management frameworks and the overall governance structure were effective and appropriate, including controls over values and ethics.

## Key findings

In the course of the audit, the audit team observed several examples of well-designed controls that had been implemented effectively by the Official Languages Secretariat. A number of positive observations can therefore be made, and they are listed below:

- During the interviews held with the Roadmap partners the audit team found that, the Official Languages Secretariat maintains good relationship with its partners and communicates with them often, openly and transparently. Furthermore, it was noted that the Official Languages Secretariat responds promptly to requests and calls from these departments.
- During the period covered by the audit, there was a significant effort to develop the Horizontal Results-based Management and Accountability Framework, which makes it possible to achieve several objectives: to improve the coordination and effective implementation of the Roadmap, to enable the Government of Canada to monitor and evaluate the implementation of the Roadmap; to provide a proper level of accountability for Roadmap activities; and to facilitate the decision-making and policy formulation process.

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<sup>1</sup> At the time the funds were being allocated, the initiative included 14 partner departments and agencies. Some of the funds initially allocated to Industry Canada and the Federal Economic Development Initiative for Northern Ontario were transferred to the Federal Economic Development Initiative for Southern Ontario, bringing the number of partners to 15.

- The development of the Roadmap within the prescribed deadlines is a major success for the Official Languages Secretariat and its partners.
- After the Official Languages Secretariat was transferred to the Department of Canadian Heritage, a marked effort was made to properly define the roles and responsibilities of the Official Languages Secretariat in relation to those of the Official Languages Support Programs Branch.

The audit team nevertheless identified areas for potential improvement in terms of policies and programs discussed during the interdepartmental committee meetings, as well as in service delivery standards for the layout of documentation for interdepartmental committee meetings.

Further to an analysis of the observations, the recommendations below were made by the audit team. *(Please refer to section 5 for further details.)*

## **Recommendations**

1. The Director General, Strategic Policy, Planning and Research, responsible for the Official Languages Secretariat should ensure that the interdepartmental committees meet at the scheduled frequency and look for ways (i.e. research areas and findings at the Coordinating Committee on Official Languages Research and Statistics Canada) to coordinate a more strategic discussion among the interdepartmental committees.
2. The Assistant Deputy Minister, with the support of the Director General, Strategic Policy, Planning and Research, should encourage more active involvement by Assistant Deputy Ministers in the Committee of Assistant Deputy Ministers on Official Languages. Furthermore, in order to improve the participation of Assistant Deputy Ministers, the frequency and agendas of the Committee meetings should be reviewed.
3. The Senior Director of the Official Languages Secretariat should implement standardized procedures and documentation standards for interdepartmental committee meetings; more details should also be included in the minutes; the minutes should be approved by those attending the meetings and the decisions made at the meetings should be followed up.

## **Statement of assurance**

In my professional judgment as Acting Chief Audit and Evaluation Executive, sufficient and appropriate audit procedures have been conducted and evidence gathered to support the accuracy of the opinion provided and contained in this report. The opinion is based on a comparison of the conditions, as they existed at the time, against pre-established audit criteria that were agreed to with management. The opinion is applicable only to the entity examined and within the scope described herein. The evidence was gathered in compliance with Treasury Board policy, directives, and standards on internal audit and

the procedures used meet the professional standards of the Institute of Internal Auditors. Sufficient evidence was gathered to provide senior management with the proof of the opinion derived from the internal audit.

## **Audit opinion**

Further to my review of the management controls, risk management frameworks and overall governance structure to ensure that practices are effective and adequate, in my opinion, the Official Languages Secretariat has adequate risk management frameworks and governance structure, and presents moderate issues related to management controls that require senior management's attention.

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### **Jean-Pierre Gauthier**

Acting Chief Audit and Evaluation Executive  
Department of Canadian Heritage

## **Audit team members**

Claude Bélisle  
Massandjé Fadiga  
With the assistance of external resources



# 1. Introduction and background

## 1.1 Authority for the project

Authority for this audit came from the Multi-Year Risk-Based Audit Plan, which was reviewed and recommended by the Departmental Audit Committee in May 2009 and approved by the Deputy Minister.

## 1.2 Background

In 2003, a Minister responsible for Official Languages was sworn in for the first time. The Official Languages Branch of Intergovernmental Affairs was then created within the Privy Council Office to support the Minister in the coordination of the Official Languages Program (OLP).

On April 1<sup>st</sup>, 2006, this Branch joined the Department of Canadian Heritage and became the Official Languages Secretariat and continued to support the Minister responsible for the Official Languages. Within the Department of Canadian Heritage, the Official Languages Secretariat is administered by the Strategic Policy, Planning and Research Branch, under the leadership of the Assistant Deputy Minister, Strategic Policy, Planning and Corporate Affairs.

The Secretariat's mission is to support the Minister of Canadian Heritage and Official Languages and senior officials from federal departments, institutions and agencies in coordinating all Government of Canada activities on official languages.

The Secretariat fulfills this mission by:

- Establishing the strategic direction of the Official Languages Program;
- Fostering coordinated government action;
- Providing guidance and advice;
- Facilitating intergovernmental cooperation;
- Informing departments and institutions who are partners in the Official Languages Program of government commitments and priorities relating to their obligations under the *Official Languages Act* (OLA);
- Disseminating research results; and
- Enhancing the accountability of federal departments, institutions and agencies.

The Official Languages Secretariat accordingly developed a structure to facilitate the coordination of the large number of federal partners included in the Official Languages Program. The structure consists of four interdepartmental committees administered by the Official Languages Secretariat. These committees are:

- 1) The **Committee of Assistant Deputy Ministers on Official Languages** (CADMOL), which supports the work of the Minister responsible for Official Languages and all ministers with general or specific responsibilities under the *Official Languages Act*.

The CADMOL is responsible for:

- Advising all federal institutions on strategic directions;
- Overseeing the implementation of the Horizontal Results-based Management and Accountability Framework;
- Coordinating responses to the key reports;
- Discussing action plans and research activities;
- Ensuring that the Roadmap and the Official Languages Program are generally properly evaluated; and
- Supervising the preparation of the final report on the implementation of the Roadmap.

This committee meets monthly (or as required). It is chaired by the ADM, Strategic Policy, Planning and Corporate Affairs, at Canadian Heritage.

The following committees support the Committee of Assistant Deputy Ministers on Official Languages:

- 2) The **Interdepartmental Policy Committee** (IPC), which discusses emerging policy issues in order to ensure that common positions are taken and coordinated, and to identify strategic directions to be submitted to the CADMOL (described above) and the Minister responsible for Official Languages in order to promote the implementation of the Official Languages Program. The IPC performs this role by:
  - Promoting exchanges of information, strategic thinking, coordination, in consultation with the various stakeholders;
  - Discussing emerging political, legal, demographic and sociological issues that may have an impact on the Official Languages Program. The Interdepartmental Policy Committee will keep track of the research priorities and the work discussed by the other two committees; and
  - Ensuring that the federal partners, agencies and departments involved in implementing the Official Languages Program perform complementary roles and responsibilities.

This committee meets monthly (or as required). It is chaired by the Senior Director of the Official Languages Secretariat.

- 3) The **Interdepartmental Management Committee for the Official Languages Program** (IMCOLP), which formalizes and structures interdepartmental coordination for the Official Languages Program by:

- Establishing links and ensuring that the priorities, programs and reports are aligned;
- Contributing to the implementation of performance information management tools and systems that allow for the integration of OLP financial and non-financial information;
- Supervising and evaluating the implementation of the OLP;
- Facilitating the preparation of measurable results-based reports; and
- Clarifying decision-making.

This committee meets monthly (or as required). It is chaired by the Director General, Strategic Policy, Planning and Research.

4) The **Coordinating Committee on Official Languages Research (CCOLR)**, which:

- Makes senior government officials aware of the importance of official languages research;
- Encourages collaboration among the federal, provincial, territorial, community and university partners involved in official languages research;
- Evaluates the current status of official languages research; and
- Reports on the strengths and weaknesses in official languages data.

This committee meets three or four times per year. It is chaired by the Senior Director of the Official Languages Secretariat.

During the period covered by the audit, the Official Languages Secretariat coordination activities consisted of developing and approving the *Roadmap for Canada's Linguistic Duality 2008–2013: Acting for the Future* (“Roadmap”). This five-year strategy follows the *Action Plan for Official Languages*, which covered the period from 2003 to 2008. The period covered by the audit is therefore a transition between the Roadmap and the former Action Plan.

The Official Languages Secretariat coordinates the implementation of the Roadmap, a government-wide investment of \$1.1 billion over five years to be shared by 15 federal departments and agencies who will be partners in the initiative from 2008 to 2013.

During the audit period (from April 1<sup>st</sup>, 2008, to March 31, 2009), the Official Languages Secretariat had a staff of 12 full-time employees and an annual budget of approximately \$2 million (\$1,019,777 allocated to salaries and \$893,793 to operations). The Official Languages Secretariat does not have any grants and contributions program.

## **2. Objective(s)**

The objective of the audit was to provide the Department's senior management with assurance that the management controls, the risk management frameworks and the overall governance structure were effective and adequate, including controls over values and ethics.

## **3. Scope**

The audit covered the period from April 1<sup>st</sup>, 2008, to March 31<sup>st</sup>, 2009, including the following management activities:

- Controls and stewardship
- Risk management
- Governance
- Information used in decision-making
- Operations management
- Accountability and performance reports

These activities were validated on the basis of the ten key elements in the Management Accountability Framework.

## **4. Approach and methodology**

The Official Languages Secretariat internal audit was conducted in compliance with the Treasury Board Policy on Internal Auditing and the Audit Standards of the Institute of Internal Auditors.

The approach used to evaluate the audit objectives included the development of audit criteria. The procedures used for the audit included the review of documents (e.g. Roadmap, minutes and agendas of various committee meetings), interviews, and data tabulation and analysis.

A comparison of the data gathered in the course of the audit for the pre-established criteria enabled the audit team to draw conclusions. Appropriate and sufficient audit procedures were conducted and evidence was gathered in support of the audit conclusions stated in this report.

The audit criteria developed for this audit were established on the basis of the Management Accountability Framework and accepted by the Official Languages Secretariat management. These criteria are set out in Appendix A.

The audit was conducted from November 2009 to March 2010 in the Department of Canadian Heritage offices in Gatineau.

## 5. Observations, recommendations and management response

In the course of the audit, the audit team observed several examples of well-designed controls that had been implemented effectively by the Official Languages Secretariat. A number of positive observations can therefore be made, and they are listed below:

- During the interviews held with the Roadmap partners the audit team found that, the Official Languages Secretariat maintains good relationship with its partners and communicates with them often, openly and transparently. Furthermore, it was noted that the Official Languages Secretariat responds promptly to requests and calls from these departments.
- During the period covered by the audit, there was a significant effort to develop the Horizontal Results-based Management and Accountability Framework, which makes it possible to achieve several objectives: to improve the coordination and effective implementation of the Roadmap, to enable the Government of Canada to monitor and evaluate the implementation of the Roadmap; to provide a proper level of accountability for Roadmap activities; and to facilitate the decision-making and policy formulation process.
- The development of the Roadmap within the prescribed deadlines is a major success for the Official Languages Secretariat and its partners.
- After the Official Languages Secretariat was transferred to the Department of Canadian Heritage, a marked effort was made to properly define the roles and responsibilities of the Official Languages Secretariat in relation to those of the Official Languages Support Programs Branch.

The audit team nevertheless identified areas for potential improvement in terms of policies and programs discussed during the interdepartmental committee meetings, as well as in service delivery standards for the layout of documentation for interdepartmental committee meetings.

Details concerning the observations and recommendations are given in the following section.

## 5.1 Policies and programs

### 5.1.1 Frequency of meetings and strategic discussions among the committees (the Interdepartmental Policy Committee and the Coordinating Committee on Official Languages Research)

#### Analysis

The meetings of the various interdepartmental committees make up the main coordination and communication activity of the Official Languages Secretariat. Based on a review of the minutes of meetings held during the audit period, the audit team noted that:

- During the period covered by the audit, the Interdepartmental Policy Committee (IPC) and the Coordinating Committee on Official Languages Research (CCOLR) met less frequently (not monthly for the IPC and quarterly for the CCOLR as provided in their terms of reference);
- The Interdepartmental Policy Committee and the Coordinating Committee on Official Languages Research did not bring forward subjects for discussion to the Committee of Assistant Deputy Ministers on Official Languages meetings; this therefore did not add any depth to the Official Languages Secretariat strategic discussions;
- At committee meetings, the emphasis of the discussions was on the approval of documents related to the Roadmap and on monitoring the deadlines stated in the Roadmap, whereas the Official Languages Secretariat terms of reference included much broader activities: “*Establish the strategic directions of the Official Languages Program.*”

Furthermore, all of the partners (and a number of Official Languages Secretariat employees) who were interviewed mentioned that there were no strategic directions or discussions among the committees as the Roadmap was being developed.

#### Risk assessment

The committees (IPC, IMCOLP and CCOLR) must provide the Committee of Assistant Deputy Ministers on Official Languages and the Official Languages Secretariat with discussion topics bearing on emerging issues and issues related to official languages. The lack of strategic discussions at the committee level makes it impossible for the Official Languages Secretariat to fully perform its role in terms of guidance and innovation with respect to official languages.

#### Recommendation

1. The Director General, Strategic Policy, Planning and Research, responsible for the Official Languages Secretariat should ensure that the interdepartmental committees meet at the scheduled frequency and look for ways (i.e. research areas and findings at the Coordinating Committee on

Official Languages Research and Statistics Canada) to coordinate a more strategic discussion among the interdepartmental committees.

#### **Management Response**

Agreed.

### ***5.1.2 Meetings of the Committee of Assistant Deputy Ministers on Official Languages***

#### **Analysis**

Based on a review of attendance at the meetings of the Committee of Assistant Deputy Ministers on Official Languages during the period covered by the audit, the audit team noted that there was a high level of delegation by the participants, sometimes up to 40% of the total number of attendees. Most of the partners at the Director General level who were interviewed also mentioned that they were the ones who attended rather than their Assistant Deputy Minister. This was further confirmed by the Official Languages Secretariat employees interviewed. Furthermore, based on the review of the minutes of the Committee of Assistant Deputy Ministers on Official Languages meetings, the audit team found that not many topics for discussion were brought to the meetings by the Interdepartmental Policy Committee or the Coordinating Committee on Official Languages Research to fuel discussions.

#### **Risk assessment**

If the Committee of Assistant Deputy Ministers on Official Languages is not used fully, there is a risk that the committee will fail to fully accomplish its mandate, which includes providing leadership in Official Languages Program administration, providing advice on the government's main strategic directions, and promoting more collective accountability in order to promote linguistic duality.

#### **Recommendation**

- 2.** The Assistant Deputy Minister, with the support of the Director General, Strategic Policy, Planning and Research, should encourage more active involvement by Assistant Deputy Ministers in the Committee of Assistant Deputy Ministers on Official Languages. Furthermore, in order to improve the participation of Assistant Deputy Ministers, the frequency and agendas of the Committee meetings should be reviewed.

#### **Management response**

Agreed.

## **5.2 Citizen-focused services**

### **5.2.1 Documentation for interdepartmental committee meetings**

#### **Analysis**

Based on the review of the documentation provided for the various meetings of the interdepartmental committees held during the audit period, the audit team noted that:

- Minutes were not always available for some meetings;
- The format for the minutes and the agendas differed from one meeting to the next;
- The level of detail provided in the minutes was not always sufficient; and
- The minutes of the previous meetings were not always officially approved.

#### **Risk assessment**

Since one of the main responsibilities of the Official Languages Secretariat is the proper conduct of the committee meetings, a lack of consistency in the documentation could have an impact on the credibility of the Official Languages Secretariat, as well as on its effectiveness, and could increase the risk of inappropriate decisions or actions being taken. In addition, as Official Languages Secretariat services are focused outward, other organizations need access to quality information with a sufficient level of detail pertaining to Official Languages Secretariat activities.

This means that more consistent standards for documentation for the interdepartmental committee meetings should include more detail in the minutes, that the minutes should be approved by those attending the meetings, and that there should be follow-up on the decisions made at the meetings.

#### **Recommendation**

3. The Senior Director of the Official Languages Secretariat should implement standardized procedures and documentation standards for interdepartmental committee meetings; more details should also be included in the minutes; the minutes should be approved by those attending the meetings and the decisions made at the meetings should be followed up.

#### **Management response**

Agreed.



## Appendix A – Audit criteria

The conclusions reached for each of the audit criteria used in the audit were developed according to the following definitions.

Numerical Categorization	Conclusion on Audit Criteria	Definition of Conclusion
1	Well Controlled	<ul style="list-style-type: none"> <li>• well managed, no material weaknesses noted; and</li> <li>• effective.</li> </ul>
2	Controlled	<ul style="list-style-type: none"> <li>• well managed, but minor improvements are needed; and</li> <li>• effective.</li> </ul>
3	Moderate Issues	<p>Has moderate issues requiring management focus (at least one of the following two criteria need to be met):</p> <ul style="list-style-type: none"> <li>• control weaknesses, but exposure is limited because likelihood of risk occurring is not high;</li> <li>• control weaknesses, but exposure is limited because impact of the risk is not high.</li> </ul>
4	Significant Improvements Required	<p>Requires significant improvements (at least one of the following three criteria need to be met):</p> <ul style="list-style-type: none"> <li>• financial adjustments material to line item or area or to the department; or</li> <li>• control deficiencies represent serious exposure; or</li> <li>• major deficiencies in overall control structure.</li> </ul>

The following are the audit criteria and examples of key evidence and/or observations noted, which were analyzed and against which conclusions were drawn. In cases where significant improvements (4) and/or moderate issues (3) were observed, these were reported in the audit report, and the exposure risk is noted in the table below.

Audit Criteria #	Audit Criteria	Conclusions	Key Observations
<b>1. Governance and strategic direction</b>			
<b>1.1</b>	Persons responsible for governance participate actively, and have a great deal of influence while supervising the management process.	1 (Well Controlled)	<ul style="list-style-type: none"> <li>• During the audit period, there were many briefings to the then Minister and Deputy Minister concerning the Roadmap.</li> <li>• Weekly team meetings were held to properly manage the Official Languages Secretariat team.</li> </ul>
<b>1.2</b>	The activities, schedules and resources needed to achieve the objectives are incorporated into the budget and undergo an official budget monitoring process.	1 (Well Controlled)	<ul style="list-style-type: none"> <li>• Monthly financial reports are prepared and analyzed to provide proper management of the Official Languages Secretariat budget.</li> </ul>
<b>1.3</b>	The strategic planning gives due regard to the internal/external environment, and aligns the operational plans with the strategic objectives.	2 (Controlled)	<ul style="list-style-type: none"> <li>• Although operational planning within Official Languages Secretariat is controlled, the audit team noted that the Official Languages Secretariat devoted its resources to the implementation of the Roadmap and did not accomplish complementary activities that correspond to the broad Official Languages Secretariat mandate (strategy for the whole Official Languages Program); <i>minor observation.</i></li> </ul>

<b>2. Results and performance</b>			
<b>2.1</b>	Performance measures are established and actual performance as compared to the planned/expected performance is evaluated; adjustments are made as required.	2 (Controlled)	<ul style="list-style-type: none"> <li>• The Roadmap performance measurement strategy sets out the performance indicators, data sources, scheduling, etc. for each of the expected results for the Roadmap.</li> <li>• There is an agreement with Statistics Canada for gathering/sharing data.</li> </ul>
<b>2.2</b>	Information is gathered from the appropriate people and they are informed of it in a timely manner.	2 (Controlled)	<ul style="list-style-type: none"> <li>• During the audit period, there were many briefings to the Minister.</li> <li>• One possible improvement would be in terms of the agreement with Statistics Canada, which does not completely match the Official Languages Secretariat requirements for information.</li> </ul>
<b>3. Learning, innovation and change management</b>			
<b>3.1</b>	Management systematically strives to obtain feedback in order to facilitate improvements and ongoing innovation.	1 (Well Controlled)	<ul style="list-style-type: none"> <li>• After the Roadmap was launched, a feedback process was established, consisting of an annual survey of the partners.</li> <li>• In addition, several improvement projects were introduced by the Official Languages Secretariat.</li> </ul>
<b>4. Accountability</b>			
<b>4.1</b>	The powers, responsibilities and obligations with respect to accountability are clear and communicated.	1 (Well Controlled)	<ul style="list-style-type: none"> <li>• The Official Languages Secretariat roles and responsibilities are well described on the Official Languages Secretariat Web site, in the Department's Report on Plan and Priorities (RPP) and in the Branch business plan.</li> </ul>
<b>4.2</b>	A clear and effective organizational structure has been	2 (Controlled)	<ul style="list-style-type: none"> <li>• There is a documented organizational structure for the Official Languages</li> </ul>

	established and documented.		<p>Secretariat.</p> <ul style="list-style-type: none"> <li>One possible improvement would be to increase the number of middle management positions within Official Languages Secretariat.</li> </ul>
<b>5. Risk management</b>			
<b>5.1</b>	Risks resulting from activities and strategies are identified, analyzed and prioritized.	2 (Controlled)	<ul style="list-style-type: none"> <li>The Branch business plan does an analysis of the Official Languages Secretariat and PCH internal and external environment in order to target the key risks. This plan and the risks are updated annually.</li> <li>However, the risk mitigation strategies set out in the business plan are at a high level and it is difficult to monitor the risks properly.</li> </ul>
<b>5.2</b>	Risk mitigation activities are devised and implemented.		
<b>5.3</b>	Risks are assessed and reports prepared on a regular basis.		
<b>6. People</b>			
<b>6.1</b>	HR planning takes current and future needs of the organization into consideration.	2 (Controlled)	<ul style="list-style-type: none"> <li>The Official Languages Secretariat has developed and HR strategy to identify its needs in the event that the Roadmap is approved, and in the event of a 50% budget cut if the Roadmap is not approved.</li> <li>One possible improvement would be to develop a succession plan for key Official Languages Secretariat positions.</li> </ul>
<b>6.2</b>	An official performance evaluation and management plan is in place.	2 (Controlled)	<ul style="list-style-type: none"> <li>The Official Languages Secretariat performance agreements are in writing (at the request of the employee) or orally, in compliance with departmental directives.</li> <li>One potential improvement would be to improve</li> </ul>

			documentation for all Official Languages Secretariat employees' performance agreements.
<b>7. Citizen-focused services</b>			
<b>7.1 a)</b>	Lines of communication are open between the organization, users and external stakeholders.	1 (Well Controlled)	<ul style="list-style-type: none"> <li>• Communication is provided by the four Official Languages Secretariat committees: CADMOL, IMCOLP, CCOLR and IPC.</li> <li>• In addition, all of the partners who were met indicated that lines of communication with Official Languages Secretariat were open, transparent and effective.</li> </ul>
<b>7.1 b)</b>		3 (Moderate Issues)	<ul style="list-style-type: none"> <li>• Although there are generally minutes for the interdepartmental committee meetings, they were not available for all the meetings. Also, the document formats differed from one meeting to the next and the level of detail provided was not always adequate. One possible improvement would be in terms of the documentation prepared for the various committee meetings <i>observation #3</i>.</li> </ul>
<b>7.2</b>	The organization factors information technology into its efforts to improve user access and services.	1 (Well Controlled)	<ul style="list-style-type: none"> <li>• During the audit period, significant efforts were devoted to improving the Official Languages Secretariat Web site.</li> </ul>
<b>8. Stewardship</b>			
<b>8.1</b>	Only eligible applications and	1 (Well	<ul style="list-style-type: none"> <li>• According to the agreement received for the transfer of</li> </ul>

	advances are accepted; they are improved in an appropriate manner (i.e. section 34 of the FAA).	Controlled)	over \$500,000 to Statistics Canada in 2008–2009, the agreement had been signed by the DG with appropriate authority at the Privy Council at the time, as well as a DG at Statistics Canada. The invoice was supported by this agreement and signed by the Acting Director General.
<b>8.4</b>	Operations are coded and entered accurately at the scheduled time to ensure accurate information processing within the specified time periods.	1 (Well Controlled)	<ul style="list-style-type: none"> <li>Based on our review of the financial reports (and the Statistics Canada invoice), operations are coded and entered accurately at the appropriate time to ensure that information is accurate and entered within the specified time periods.</li> </ul>
<b>9. Policies and programs</b>			
<b>9.1</b>	An official and strict approach to policy formulation has been established.	3 (Moderate issues)	<p>The audit team identified moderate issues in terms of:</p> <ul style="list-style-type: none"> <li>Coordination of committee activities and strategic discussions (or policies) among the interdepartmental committees.</li> <li>In addition, based on the review of the agendas for the CADMOL meetings, not many topics for discussion are put forward by the IPC or by the CCOLR.</li> <li>These two committees (IPC and CCOLR) did not meet on a regular basis during the audit period; <i>Observation #1.</i></li> </ul> <p>Based on a review of attendance at the meetings of the Committee of Assistant</p>
<b>9.2</b>	Policy formulation and the implementation of policies are monitored regularly within the specified time periods.		

			<p>Deputy Ministers on Official Languages during the period covered by the audit, the audit team noted that:</p> <ul style="list-style-type: none"> <li>• There was a high level of delegation by the Assistant Deputy Ministers, sometimes up to 40% of the total number of attendees;</li> <li>• Most of the partners at the Director General level who were interviewed also mentioned that they were the ones who attended rather than their Assistant Deputy Minister. This was further confirmed by the Official Languages Secretariat employees interviewed;</li> <li>• Furthermore, based on the review of the minutes of the Committee of Assistant Deputy Ministers on Official Languages meetings, the audit team found that not many topics for discussion were brought to the meetings by the Interdepartmental Policy Committee or the Coordinating Committee on Official Languages Research to fuel discussions; <i>Observation #2.</i></li> </ul>
<b>10. Public service values</b>			
<b>10.1</b>	Management shows its commitment to ethical values through its attitudes and its actions.	1 (Well Controlled)	<ul style="list-style-type: none"> <li>• All of the partners and employees met indicated that Official Languages Secretariat observes federal public service values and ethics.</li> </ul>