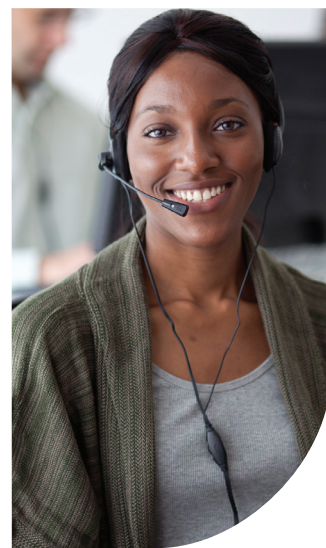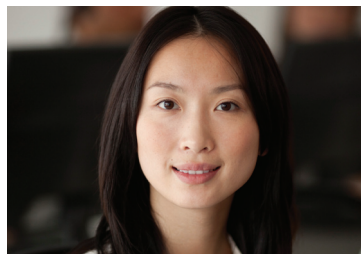# Board of Management
Oversight Framework
Assessment of Performance
2012-2013

Canada Revenue Agency

Agence du revenu du Canada

Canada

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Introduction

While still part of the Public Service of Canada, the Canada Revenue Agency (CRA) has a unique governance structure. Under Section 31 of the Canada Revenue Agency Act, the Board of Management (Board) is responsible for overseeing the organization and administration of the Agency and the management of its resources, services, property, personnel, and contracts. The Board therefore fulfills several of the management oversight functions for the CRA that the Treasury Board of Canada Secretariat (TBS) fulfills for federal departments.

The Board of Management Oversight Framework (BoMOF) is a key accountability instrument that complements the TBS Management Accountability Framework (MAF). It consists of a clear list of management expectations which directly address the oversight responsibilities granted to the Board under the Canada Revenue Agency Act. The BoMOF helps the Board prepare a comprehensive, annual assessment of CRA management processes, practices, and results.

The BoMOF is structured around the Board's five main areas of oversight as outlined in the Canada Revenue Agency Act: Organization of the Agency; Administration of the Agency; Management of Resources; Management of Services; and Management of Personnel. Each area of oversight is further structured according to the Board's expectations for good management. Each expectation is supported by key questions that further delineate good management practices and provide the basis for the Board's assessment of Agency management.

In accordance with the risk-based approach adopted for the BoMOF in 2011-2012, only a selection of priority expectations are identified in a given year for the assessment. This approach enables the BoMOF to be more flexible to adjust to changes in the environment and fiscal conditions.

All 24 expectations were subjected to decision criteria to determine which expectations, in the context of the current environment, present the highest priority to be assessed for the 2012-2013 year. Key elements of the decision criteria include: the degree/level of priority identified by the Board/Agency; the level of risk requiring mitigation; the significance of change due to the environment; and whether the expectation is subject to follow up reviews/audit recommendations and/or new and revised frameworks, strategies, or policies.

Each year, the Board performs an Assessment of Performance (Assessment) against the BoMOF where members evaluate the Agency's overall management capacity, identify areas where further work is required, and discuss with Agency officials next steps that should be taken. The next steps from the Assessment inform the Strategic Planning Meeting, the Commissioner's objectives with the Board, as well as the Board Plan and the committees' work plans.

There are two new expectations for 2012-2013 as well as revised questions and criteria. In the last BoMOF Assessment of Performance, the Board requested that a new Integrity expectation be added. This expectation has been included under the Administration of the Agency area of oversight. In addition, to reflect the upcoming change agenda and its impacts on the Agency, a new expectation Management of Business Change will also be assessed this year under the Administration of the Agency area of oversight.

The Assessment is performed at the expectation level, and performance against each expectation is given a rating according to the following scale:

**Strong** – All of the evidence meets or exceeds Board expectations and suggests continued strong performance.

Acceptable – Most of the evidence meets Board expectations.

Opportunity for Improvement – Some of the evidence meets Board expectations. Deficiencies noted.

Attention Required – None of the evidence meets Board expectations. Immediate attention required

List of Expectations

	BoMOF expectation	2011-2012	2012-2013	2013-2014
Organization of the Agency	Governance			
	Internal accountability			TBD
Administration of the Agency	Risk management			
	Program evaluation			TBD
	Internal audit			
	Sustainable development			TBD
	Agency performance indicators			TBD
	Management of business change (NEW)			TBD
	Integrity (NEW)			TBD
Management of resources	Financial management			TBD
	Project management			TBD
	Asset management			
	Procurement			
	Information technology (investments)			TBD
	Information technology (security)			TBD
	Information management (structured)			TBD
	Information management (unstructured)			TBD
Management of services	Service strategy			TBD
	Service performance measurement			
	Service redress mechanism			TBD
Management of personnel	Planning			TBD
	Acquisition			TBD
	Development and knowledge transfer			TBD
	Retention/mobilisation			TBD
	Total:	**14**	**12**	**TBD**
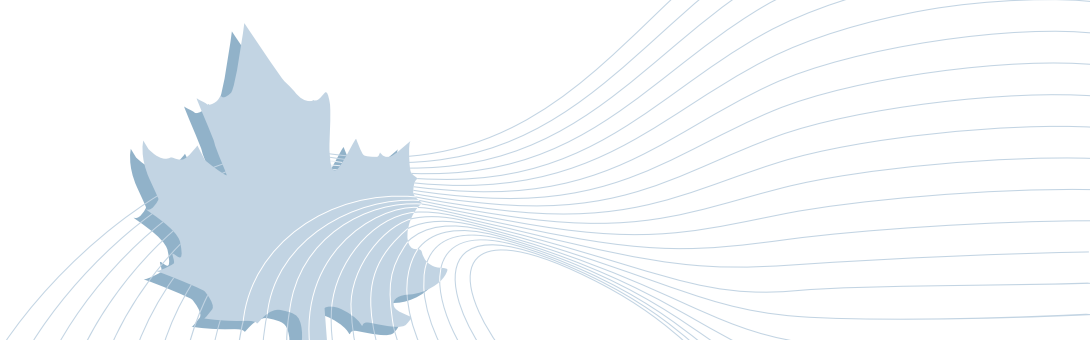
Administration of the Agency

Expectation (d): Sustainable Development – The Board must assure itself that sustainable development is embedded in the way the Agency does business.

Assessment Criteria

- Federal sustainable development targets are met
- Internal sustainable development targets are met

Information Considered by the Board

The CRA has met or is on track to meet all 11 federal sustainable development targets. The Agency had increased its efforts to ensure that all contracts valued at over $1M include appropriate SD clauses and environmental specifications. In 2012-2013, CRA met the target level of 100%.

The CRA 2011-2014 Sustainable Development Strategy sets out goals and targets that exceed those in the Federal Sustainable Development Strategy. This strategy and the Agency's supporting national action plan (NAP) describe the CRA commitments and initiatives to reduce the environmental impact of our operations, to improve efficiencies, and to integrate SD considerations into core decision-making and accountability processes. On April 1, 2012, the SD program revised the NAP and introduced a new functional delivery model under which functional areas are directly responsible for achieving and reporting on certain SD targets and activities. Preliminary results suggest that this model is effective in meeting or positioning the Agency to meet all 20 internal SD targets by March 31, 2014.

Board's Assessment

The Board observed that the Agency is meeting the goals and targets set out in the CRA 2011-2014 Sustainable Development Strategy.

Board's Rating: Strong

Expectation (e): Agency Performance Indicators – The Board must assure itself that the Agency uses high-level performance indicators that track the Agency's operational and strategic progress.

Assessment Criteria

- Key performance indicators that support a focus on business priorities are identified
- Continuous development and improvement of the performance measurement framework is in line with leading practices

Information Considered by the Board

The CRA developed a set of key performance indicators, the Agency Performance Indicators (API), that supports a focus on business priorities. In July 2012, the Board approved the API and the API framework. The framework reflects the Agency's business priorities by focusing on maximizing revenue, improving the experience of taxpayers and benefit recipients, operational excellence, realizing employee potential, and environmental influences.

To assist in developing the API, the CRA engaged an external consultant with international experience, who assured the Agency that the areas covered by the API and the identified performance indicators are in line with the international leading practice. The Agency identified areas where performance information is not yet available and where research projects will be undertaken to determine how best to measure outcomes.

Board's Assessment

The Board observed that the Agency has made progress in developing the Agency Performance Indicators but does not yet have the capacity to measure medium and long term outcomes for all its interactions with taxpayers. All countries in the Organization for Economic Co-operation and Development (OECD) are struggling with this issue. While the CRA has been recognized by the OECD for its comprehensive reporting, the Agency needs to continue its move to develop horizontal, longer term outcome measures.

Board's Rating: Acceptable

Expectation (f): Management of Business Change - The Board must assure itself that the Agency has processes in place to manage and implement its business change.

Assessment Criteria

- The transformation agenda is implemented and the required results are delivered
- Business continuity is maintained while delivering on the transformation agenda

Information Considered by the Board

The Agency created a comprehensive oversight framework to ensure that the transformation agenda deliverables and savings are achieved on time and within budget. The Agency Transformation Office (ATO), established in January 2012, has been extended until March 2014 to continue its work of ensuring an integrated approach to implementation of the transformation initiatives. CRA also introduced dedicated transformation teams, at the branch and regional levels, to ensure that unique functional and regional impacts were effectively managed. To support the implementation of the transformation agenda, the Agency created a number of supporting governing bodies and a series of working groups to provide oversight for complex, horizontal or sensitive initiatives. The Board received updates on the status of the initiatives under central governance, information on upcoming activities, and recent milestones achieved.

The comprehensive governance structure provided a venue to monitor impacts of transformation on core business and develop coordinated responses to emerging issues. Quarterly reports to AMC provided further assurance by allowing monitoring of key indicators. CRA maintained its services, meeting all caller accessibility and service level targets for tax, benefits and charities enquiries, and four of the five returns processing service standards. The upward trend in the uptake of electronic services continued, which is consistent with the Agency's migration to electronic objectives.

Through the Staffing Management Plan, the Agency exercised a high degree of oversight on staffing decisions and diligently managed vacancies to maximize the opportunities for placing affected employees, while enabling the Agency to recruit highly-skilled individuals when required to maintain program delivery.

Board's Assessment

The Board observed that business change initiatives are on budget and on time. The Board noted that Management of Business Change is approaching a strong rating, however this is contingent upon the Agency's ability to adapt to ongoing change as we move forward.

Board's Rating: Acceptable+

Expectation (g): Integrity – The Board must assure itself that the Agency has measures in place to make integrity part of operations and decision making at the CRA.

Assessment Criteria

- Measures to foster and promote a culture of integrity are taken
- Measures to prevent, monitor, detect, and manage breaches of integrity are taken
- Measures to evaluate and report on the Integrity Framework's effectiveness are taken
- Measures to include integrity in the development of current and future leaders are taken

Information Considered by the Board

In March 2012, the Board approved an updated Code of Ethics and Conduct that incorporates the new Values and Ethics Code for the Public Sector and provides additional clarity in specific areas such as unauthorized access to taxpayer information. In addition, improvements were made to the discipline policy instruments to deal with misconduct related to unauthorized access and disclosure of information. The new Conflict of Interest Policy and directives will be completed in 2013 and will provide employees with information on how to prevent, identify, disclose, and manage a conflict of interest.

The Internal Fraud Control Program, in collaboration with four tax centres, began the fraud risk assessment pilot project on the T1 Taxpayer Requested Reassessment Program to identify internal fraud risk scenarios and internal controls. The assessment and recommendations to enhance prevention and/or detection of internal fraud will be prepared for consideration by management in the next fiscal year.

The Agency launched various communication activities in 2012-2013, in support of the CRA Integrity Framework, which was implemented in 2011-2012. The Integrity Framework element "Evaluate and Report on Framework Effectiveness" includes a series of instruments that examine whether the objectives of the Integrity Framework are achieved.

The Agency's leadership learning products include an integrity component to increase understanding of, and to communicate, the key integrity-related roles and responsibilities of CRA leaders. A learning program for new CRA managers, Leadership Plus, is under development and will be fully deployed in the fall of 2013. It will include a module on integrity and new or enhanced integrity-related topics such as Preventing and Resolving Harassment, Employment Equity, Discipline, and Health and Safety.

Board's Assessment

The Board observed that the Agency has placed significant priority on enhancing integrity over the last 24 months and continues to make good progress.

Board's Rating: Acceptable

Management of Resources

Expectation a): Financial Management – The Board must assure itself that the Agency has and follows the appropriate control framework for the management of its financial resources.

Assessment Criteria

- Sound management of financial authorities provided by Parliament is demonstrated
- Processes and controls are in place to report on administered activities accurately, completely, and in a timely manner

Information Considered by the Board

The Agency's control framework consists of oversight functions provided by three main bodies: the Treasury Board Secretariat (TBS), the Board of Management, and the Office of the Auditor General (OAG). Each year, the Agency prepares audited financial statements that are included in the Annual Report to Parliament.

The Board of Management receives a resource management dashboard every quarter. The dashboard is intended to facilitate the effective management of resources by providing detailed information on the Agency's utilization of financial resources.

The Statement of Income and Capital Taxes Payable to the Provinces and Territories (the TCA Statement) is the joint responsibility of the CRA and the Department of Finance and is audited by the OAG. The OAG has completed its audit of the TCA Statement for 2010 and the Auditor General issued an unmodified (clean) opinion on September 5, 2012.

In addition to the OAG Financial and TCA statement audits, and in accordance with the Treasury Board Policy on Internal Control, the CRA has an ongoing program to conduct Internal Control over Financial Reporting assessments for TCA related programs which are audited by the OAG. OAG audit results and CRA action plans are reported to provincial and territorial governments. This provides independent audit-level assurance that the controls at the CRA that support the administration and reporting of provincial and territorial income tax revenue are properly designed to mitigate key risks and operate effectively.

Board's Assessment

The Board observed that the Agency's high standard of financial management has been maintained and demonstrated in its management and monitoring of CRA's financial situation.

Board's Rating: Strong

Expectation (b): Project Management – The Board must assure itself that investment decisions are reflective of corporate priorities, that approved projects are appropriately managed, and that future funding pressures are identified.

Assessment Criteria

- Project-related investment decisions are aligned with corporate priorities and assured of secure funding
- Effective management of scope, cost, and timelines of approved projects

Information Considered by the Board

This year the Strategic Investment Plan (SIP) adapted the project complexity and risk assessment tool (PCRA) to allow the Agency to assess projects based on seven complexity factors, the status of the project in the project management lifecycle, and the estimated cost of the project.

A review of the portfolio of existing projects confirmed they supported the Agency's current priorities and strategic direction.

The CRA changed the approval process for Resource Investment Management Committee (RIMC)-monitored projects by using a risk-based approach in its project management gating process. The changes optimize the RIMC approval process, while allowing RIMC and AMC to continue to meet their mandates with respect to RIMC-monitored projects.

The Agency has adopted the systematic use of Independent Third Party Reviews (ITPR), which is in line with the Treasury Board Secretariat policy and practices, as a source of validation and control to assist in project oversight. All projects requiring Board of Management oversight and projects affecting multiple functional areas within the CRA now require at least one ITPR during the life of the project. Any project with prolonged performance issues will also be subject to an ITPR to determine overall project condition and to ensure risks/issues are being adequately mitigated.

Board's Assessment

The Board feels that the Agency has made good progress in this area. The use of ITPR has been an important improvement and its ongoing application will be essential to a continued strong rating.

> ## Board's Rating: Strong

Expectation (e): Information Technology (Investments) – The Board must assure itself that the Agency adequately plans and invests in its IT assets to ensure they support the achievement of its business goals.

Assessment Criteria

- Investment decisions are congruent with IT Strategy
- Integration of IT investment in Agency's business plans
- Agency ensures it has skilled and competent employees necessary to support its IT operations
- IT Investments are well-managed to maintain value, transparency and capacity to meet current and future business requirements is ensured
- IT service delivery met client expectations
- Performance information is tracked and used to improve performance
- SSC-CRA IT governance framework ensures that IT interests are supported in the achievement of CRA business goals

Information Considered by the Board

The Agency develops its IT Strategy and Plan concurrently with the corporate business plan (CBP) to ensure alignment of information technology investment and business priorities.

The Agency's three-year IT strategic workforce plan, IT Apprenticeship Program (ITAP), and Recruit External Candidates (REX) program help to ensure that the CRA has skilled, competent employees to support IT operations.

The CRA's Information Technology Asset Investment Plan (IT-AIP) ensures that IT investments are well-managed to maintain value and transparency and meet current and future business requirements. The Agency's Resource Investment Management Committee (RIMC) and the Customs Border Services Agency's Information, Science and Technology Branch approve the plan. The Agency's 2012-2013 IT-AIP is monitored through the SSC-CRA Governance Framework.

Defined service level objectives for the multiple national CRA and CBSA key applications are monitored to ensure the stability of the IT infrastructure and to meet client expectations. In 2012-2013, as in previous years, service availability of the CRA's critical applications exceeded service level objectives, even while business volumes increased.

The Agency engaged Gartner Inc. in developing an IT Performance Framework that supports the Agency Performance Indicator initiative. Other internal reporting mechanisms include the Performance Indicators Quarterly Report (PIQR), Technology Infrastructure Quarterly Report (TIQR), and the Project Dashboard. The reports will be evolving in 2013-2014 to reflect the CRA-SSC relationship.

The Agency is defining executive-level key performance indicators (KPI) that can be used to measure the value that IT brings to the achievement of CRA business objectives, to assess CRA's current state relative to its peers, to identify and document key industry trends and best practices, and to develop a standardized reporting framework (dashboard) for communicating IT KPI performance over time. The SSC/CRA Governance Framework will provide a foundation for managing the CRA infrastructure and enhancing the SSC/CRA relationship.

Board's Assessment

The Board observed that improvements continue to be made to the Information Technology Performance Measurement Framework.

Board's Rating: Strong

Expectation (f): Information Technology (Security) – The Board must assure itself that the Agency adequately manages and safeguards its IT assets to ensure they support the achievement of its business goals.

Assessment Criteria

- IT disaster and business continuity plans are in place, updated and tested
- Security provisions are in place to protect the Agency and Shared Services Canada (SSC)
- Governance Framework clearly defines roles and responsibilities for IT security between CRA and SSC
- Plans in place for managing the maintenance/development and sustainability of IT applications and infrastructure

Information Considered by the Board

To ensure that the Agency adequately manages and safeguards its IT assets, ITB has in place the Business Continuity (BC) program, the Disaster Recovery (DR) Planning Program and the Risk Management (RM) Program to deliver effective disaster recovery and business continuity plans. Annual BC and DR exercises are conducted to improve planning and to identify gaps and potential issues without affecting production systems. In addition, the Finance and Administration Branch's Security Directorate works in collaboration with ITB to ensure compliance with Treasury Board of Canada Secretariat's (TBS) security standard in completing the Business Continutity Plans, RMs and DR plans.

With the creation of Shared Services Canada (SSC), the Agency continues to publish its security roadmap and uses SSC IT Architecture roadmaps to plan and guide investment choices and to help set strategic priorities for security provisions. The Agency worked in collaboration with SSC and expanded the overall CRA-SSC Governance Framework which ensures that the governance, oversight, service and performance expectations of CRA and SSC properly reflect Agency requirements for physical personnel and information security.

The SSC-CRA Relationship Assessment Framework was also established to measure the performance of its infrastructure service provider. This framework is used to evaluate SSC-CRA program service delivery, the protection of CRA information, and long term sustainability and the alignment of CRA business strategies.

Board's Assessment

Overall, the Board observed that the Agency continues to have strong processes and protocols in place to manage IT security. While the transition to SSC and the development of a governance framework have progressed well, sustained attention to the CRA-SSC relationship is required in order to mitigate any potential security risks to the CRA.

> ## Board's Rating: Acceptable

Expectation (h): Information Management (Unstructured) – The Board must assure itself that the Agency has measures in place to appropriately manage its unstructured information.

Assessment Criteria

- Direction and tools are provided to employees to manage unstructured information
- Management of unstructured information meets legislative requirements and supports decision-making
- Mechanisms are in place for governance and risk management of unstructured information

Information Considered by the Board

The CRA Information Management Strategy 2013-2014 to 2015-2016 was developed to continue to build on the base established by the first strategy, and received the Board of Management's approval in March 2013. The CRA has an established suite of Information Management (IM) policies, as well as a full complement of awareness products and other guidance material on the most common aspects of managing unstructured information. The Agency continues to address gaps and to refresh IM products.

To meet legislative and policy requirements for record keeping, the Agency has existing Records Disposition Authorities (RDA) in place with Library and Archives Canada. The RDAs delegate the authority to the CRA to dispose of information, and explain the retention requirements for information holdings. In 2012-2013, the Agency decided on a Managed Service approach for the storage of its significant volumes of paper records. The current IM Strategy includes initiatives and activities that lay the foundation for establishing similar practices for managing electronic documents.

During 2012-2013, the Agency continued its work towards electronic document management solutions for both taxpayer information and internal documents.

Oversight of the Agency's IM program, priorities and plans is provided through an IM governance structure which includes two senior level committees. The committees include representation from branches with responsibilities for delivering aspects of the IM program, as well as select program and corporate branches and regions. Across-Agency participation ensures that all areas have an opportunity to influence IM plans and activities.

IM governance is also supported through linkages to the Agency's corporate committees and the Board of Management. The Agency Management Committee and the Board provide oversight on major IM program deliverables.

Board's Assessment

The Board observed that it will be many years before the Agency reaches its objective in managing unstructured information. This is an issue across government and not unique to the Agency, as all departments face similar challenges. The Agency should continue to align with government-wide direction regarding the management of unstructured information.

Board's Rating: Opportunity for Improvement

Management of Services

Expectation (a): Service Strategy – The Board must assure itself that the Agency has established a service strategy that is adaptable to meet the evolving needs of taxpayers and benefit recipients

Assessment Criteria

- Service strategy is developed that meets the needs of taxpayers and benefit recipients
- Service strategy is aligned with the Agency's mandate, Vision 2020 and the transformation agenda

### Information Considered by the Board

The CRA met its objectives for service standards and exceeded its three year objective of a 5% increase in the share of total interactions that are undertaken on a self-service basis. In assessing this expectation, the Board considered the whole of Agency perspective, acknowledged the substantial progress in e-services, including the increase in on-line tools, and recognized the fact that the Agency is a government leader in call centre service.

Further to direction from the Board, the Agency is developing a CRA Service Strategy 2013-2014 to 2015-2016 that will be aligned with the Government of Canada's service direction as well as the CRA's Strategic Directions.

Board's Assessment

The Board observed that the Agency has clear and comprehensive service standards and is well advanced on its drive to e-service delivery. The Agency should present a renewed service strategy that responds to Board direction to focus on continued evolution of e-services, first contact resolution, tailored services, and service as a priority across the compliance continuum.

> **Board's Rating: Acceptable**
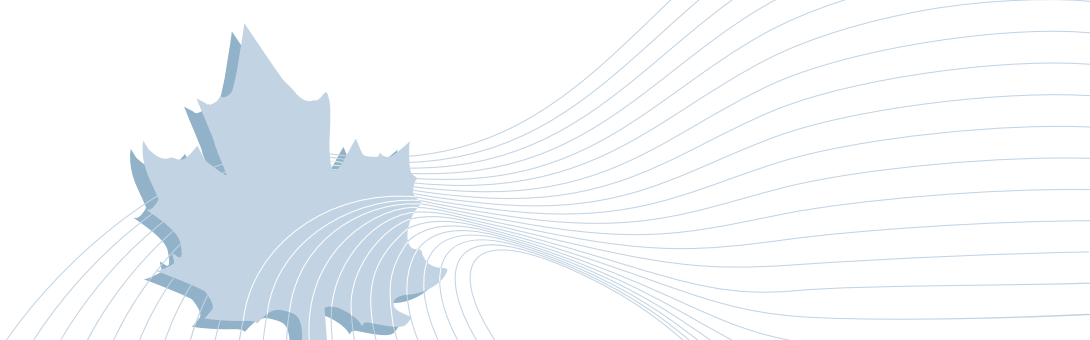
Management of Personnel

Expectation (b): Acquisition – The Board must ensure that the Agency has a human resource management system that attracts the talent it needs to attain its operational objectives.

Assessment Criteria

- Comprehensive resourcing plans to strategically recruit talent are in place
- Positions are staffed within acceptable timeframes

Information Considered by the Board

Overall recruitment has been limited but focused through use of the CRA's Staffing Management Plan (SMP) implemented in 2010 to minimize the impact of the Cost Containment Plan (CCP) initiatives on permanent employees. This plan and its ongoing utilization provide oversight of internal, external, and inter-departmental staffing and continue to support strategic recruitment where feasible.

The CRA's effective management of workforce impacts from transformation initiatives outlined in the June and October 2012 announcements has been integrated with the SMP. The CRA will continue to use a human resources management strategy that focuses on attrition and vacancy management and respects Workforce Adjustment (WFA) provisions for permanent employees.

The Agency is developing the Agency Strategic Workforce Plan (AWSP) for 2013-2014 to 2015-2016 and is also developing a targeted recruitment strategy that will be aligned with the AWSP.

The Agency has significantly reduced the time to staff non-Executive Cadre positions and has exceeded the internal standard of service for Executive Cadre processes. The on-going Staffing Policy Simplification Project aims to streamline the staffing process by consolidating staffing policy instruments and should also help reduce time to staff.

Board's Assessment

The Board recognizes that the spending reduction required the Agency to be cautious about how it recruited externally in order to maximize opportunities for affected employees. The Agency must remain focused on its long-term approach and be strategic in its recruitment of new employees.

> **Board's Rating: Acceptable**

Expectation (d): Retention/mobilisation – The Board must ensure that the Agency has a human resource management system that retains and mobilizes the talent it needs to attain its operational objectives.

Assessment Criteria

- Measures are in place to sustain a healthy, safe and respectful workplace
- Labour/management relations are effective
- HR management initiatives support strong performance, employee satisfaction, and retention of talent
- Agency has flexibility to adjust resources based on changing priorities

Information Considered by the Board

The Agency continues to promote a healthy and respectful workplace as demonstrated in the results of the 2011 Public Service Employee Survey. The Agency has programs in place to sustain a healthy, safe, and respectful workplace such as the Employee Assistance Program, Informal Conflict Resolution, Job Hazard Analysis for Field Employees, and Multiple Environment Job Hazard Analysis.

The collective agreement for the Public Service Alliance of Canada - Union of Taxation Employees expired this year and the negotiation process has begun.

The Agency's commitment to support a healthy and productive workplace was reinforced through the signing of the Union Management Philosophy in May 2012.

The 2011 Public Service Employee Survey (PSES) results showed that 82% of CRA employees overall liked their jobs and 77% of CRA employees get a sense of satisfaction from their work. A National Action Plan (NAP) was developed and focused on strengthening leadership as the central theme. All CRA employees were invited to discuss the PSES results during employee engagement sessions in October and November. These sessions gave employees the opportunity to provide solutions to improve their work environment. The NAP was officially launched within the Agency in February 2013.

The Agency demonstrated its flexibility to adjust resources based on changing priorities by successfully managing the following major changes: Shared Services Canada, British Columbia's return to Goods and Services Tax, and Prince Edward Island's Harmonized Sales Tax.

Board's Assessment

The Board observed that the Agency has excellent labour-management practices and rigorous succession planning practices in place.

Board's Rating: Strong
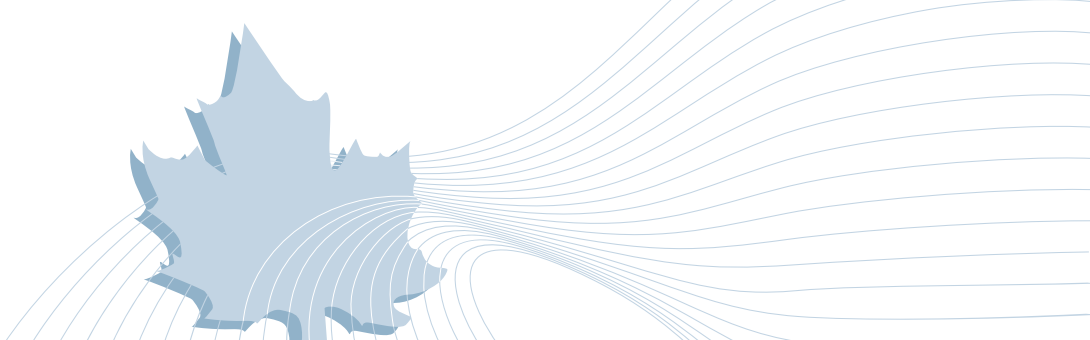
Management Accountability Assessment for the CRA

Board of Management Oversight Framework assessment

	2010-2011	2011-2012	2012-2013
Organization of the CRA			
Internal accountability structure	Strong	Strong	Not assessed
Governance	Strong	Not assessed	Not assessed
Administration of the CRA			
Risk management	Strong	Not assessed	Not assessed
Program evaluation	Acceptable	Acceptable	Not assessed
Internal audit	Strong	Not assessed	Not assessed
Sustainable development	Strong	Not assessed	Strong
Agency performance indicators*	Not applicable[1]	Opportunity for improvement	Acceptable
Management of business change	Not applicable[2]	Not applicable[2]	Acceptable +
Integrity	Not applicable[2]	Not applicable[2]	Acceptable
Management of resources			
Financial management	Strong	Strong	Strong
Project management	Strong	Not assessed	Strong
Asset management	Strong	Not assessed	Not assessed
Procurement	Strong	Not assessed	Not assessed
Information management (structured)	Not applicable[1]	Strong	Not assessed
Information management (unstructured)	Not applicable[1]	Opportunity for improvement	Opportunity for improvement
Information technology (investment)	Strong	Strong	Strong
Information technology (security)	Strong	Acceptable	Acceptable
Management of services			
Service strategy	Acceptable	Acceptable	Acceptable
Service performance measurement	Acceptable	Not assessed	Not assessed
Service redress mechanism	Strong	Strong	Not assessed
Management of personnel			
Planning	Strong	Strong	Not assessed
Acquisition	Strong	Acceptable	Acceptable
Development and knowledge transfer	Strong	Strong	Not assessed
Retention/mobilisation	Strong	Strong	Strong

[1] Not applicable: Expectation was first introduced in 2011-2012.
[2] Not applicable: Expectation was first introduced in 2012-2013.
* Previously called CRA performance measurement.

Management Accountability Framework assessment

	2010-2011	2011-2012	2012-2013
Managing for results	Acceptable	Not assessed	Not assessed
Governance and planning	Strong	No longer assessed	No longer assessed
Integrated risk management	Strong	Strong	Strong
Information management (effective 2011-2012, the measurement relates to the access to information and privacy program only)	Acceptable	Acceptable	Not assessed
Financial management and control	Acceptable	Acceptable	Acceptable
Management of security	Not assessed	Not assessed	Not assessed
Information technology	Strong	Not assessed	Not assessed