



SERVING PARLIAMENT THROUGH A DECADE OF CHANGE

—
Sheila Fraser, FCA
Auditor General of Canada
2001–2011



Office of the Auditor General of Canada

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Foreword

“Serving Parliament through a Decade of Change” was written as one of a pair of reports reflecting on my term as Auditor General of Canada. The second report, “Matters of Special Importance,” reflects on progress made by government over the course of my term as Auditor General and on some key areas where improvement is still needed. It is part of the Status Report that was to have been tabled in the House of Commons in May 2011 but that will now be issued only after the new Parliament is formed.

“Serving Parliament through a Decade of Change” looks at how the Office of the Auditor General has evolved over the past ten years, partly as a result of amendments to the *Auditor General Act* and other legislation but also as a result of the changing times. It is drawn from the documented record of the Office’s activities over the past ten years, supplemented by interviews in 2010 with a number of Parliamentarians and public servants with whom it has been my pleasure to work as Auditor General. I would like to thank them—and my many past and present colleagues in the Office who were also interviewed—for their generosity in sharing their time and their thoughts about the course that we have travelled together.



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Auditor General of Canada
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Serving Parliament through a Decade of Change

During my term as Auditor General of Canada, a number of events and changes have affected the way the Office operates. Some represented an expression of Parliament's will; some reflect our efforts to respond more effectively to Parliament's need for independent, objective information on the government's use of public resources. And a number of changes that we made were driven by external events that presented us with new demands and also opportunities.

The 2003 sponsorship audit, for example, though relatively early in my term as Auditor General, was a pivotal event with a lasting impact both inside our Office and beyond. Sponsorship was not about money mismanaged so much as money knowingly misused—including the fabrication of invoices with the collusion of a few public servants to pay significant amounts to communications agencies, while concealing the source and nature of the payments. At a time when public attention had become increasingly jaded by media accounts of corporate malfeasance, Canadians were still shocked by the fraudulent actions committed under a federal government program. Fortunately, those actions were far from typical of a public service that, in my experience, serves Canadians well.

The sponsorship audit affected the way our Office was seen by government and the public and, just as important, the way we saw ourselves and the importance of our role. Our work on that audit held up under months of scrutiny and challenge. The resulting increase in the public visibility and stature of the Office—coupled with a growing public appreciation of the need for audit and accountability—led, I believe, to some of the legislative changes that enhanced our mandate over the decade (see page 4) and broadened the scope of our service to Parliament.

Serving Parliament well means providing an accurate, reliable, and timely picture of how government manages public resources. The Office aims to do this by

- ensuring that we remain independent of government,
- carrying out work that is relevant,
- continuously improving the quality of our work,
- communicating our audit findings clearly, and
- being transparent and accountable.



Changes to the Auditor General’s mandate reflected increased public awareness of the need for audit and accountability

2005 In June, the *Budget Implementation Act*, 2005 amended both the *Auditor General Act* and the *Financial Administration Act*. The changes gave the Auditor General access to federally funded foundations for the purpose of carrying out performance and compliance audits. In addition, the Auditor General’s mandate as auditor or joint auditor was extended to all Crown corporations except the Bank of Canada and the Canada Pension Plan Investment Board, and all Crown corporations were included in the requirement for special examinations.

2006 Enactment of the *Federal Accountability Act* in December authorized the Auditor General to “follow the dollar”—that is, to audit the spending of public funds by individuals, firms, partnerships, and corporations that have received a total of \$1 million or more in federal grants, contributions, or loans over any five consecutive years. Contracts for goods and services are excluded. Exempted from this provision are transfers to foreign, provincial, and municipal governments and to self-governing First Nations.

2007 The *Kyoto Protocol Implementation Act* required that the Commissioner of the Environment and Sustainable Development in the Office of the Auditor General provide Parliament with a biennial report (until 2012), including an assessment of Canada’s progress in implementing its climate change plans and meeting its obligations under the Kyoto Protocol.

2008 The *Federal Sustainable Development Act* made the Commissioner of the Environment and Sustainable Development responsible for examining whether individual departments’ sustainable development strategies comply with and contribute to the federal strategy, and also for reporting to Parliament on the fairness of the information in the federal government’s progress report on the implementation of its federal strategy.

I began my term as Auditor General in a sound institution whose culture rested on these principles. Now, ten years later, I am pleased to present this report on actions taken during my term to further promote and safeguard these attributes—which we consider essential to maintaining the credibility of our audit work and to carrying out the Office’s role in our parliamentary system of government.

Ensuring that we remain independent of government

Along with the Chief Electoral Officer and the Commissioners of Official Languages, Privacy, Information, Conflict of Interest and Ethics, Lobbying, and Public Sector Integrity, the Auditor General has a special relationship with Parliament. As Officers, or Agents, of Parliament, we report directly to Parliament on matters covered by our mandates, and not through a Minister. This has implications for how our reports are tabled, how we are funded, and how government policies apply to us.

My role as a legislative auditor is to provide Members of Parliament with the independent, fact-based, and reliable information they need to authorize and oversee government spending and operations. Maintaining objectivity and independence from the organizations they audit is critical to the legislative auditor’s credibility.

Reinforcing the independence and professionalism of legislative auditing is a central aim of the International Organization of Supreme Audit Institutions, or INTOSAI, in which we participate with national audit offices of other United Nations member countries. I had the honour of chairing an INTOSAI subcommittee that, in the November 2007 Mexico Declaration on SAI Independence, identified the safeguards needed to protect the independence of Supreme Audit Institutions (SAIs). In essence, those safeguards are

- the existence of an appropriate and effective legal framework that spells out the extent of SAI independence;
- a broad legislative mandate and full discretion in the discharge of SAI functions;
- the independence of SAI heads and members, including security of tenure and legal immunity in the normal discharge of their duties;
- unrestricted access to information;
- the right and obligation to report on the government’s work;
- the freedom to decide on the content and timing of audit reports and the right to publish and disseminate them;
- the existence of a follow-up mechanism for recommendations; and
- financial and administrative autonomy and the availability of appropriate human, material, and monetary resources.



Sub-section 13.(1) of the Auditor General Act provides for access to information needed to complete an audit.

13. (1) . . . the Auditor General is entitled to free access at all convenient times to information that relates to the fulfilment of his or her responsibilities and he or she is also entitled to require and receive from members of the federal public administration any information, reports and explanations that he or she considers necessary for that purpose.

In Canada, we are fortunate that the need for an independent audit office is well understood and supported by Parliament, the government, and the public. I have never felt any political pressure to withhold audit findings or to soften our reports. Most of the safeguards of independence in the Mexico Declaration were provided for in the 1977 *Auditor General Act* or have been legislated since then. Others, noted below, have advanced or been resolved during my term or are the subject of ongoing discussion with the government.

Full discretion in the discharge of functions.

Formerly, when the government's central agencies have issued administrative policies, they have applied to government departments, agencies, and Agents of Parliament alike. This has been a problem for us. Certain provisions of policies have not recognized our independence or our need for managerial autonomy to protect that independence. It is essential to our effectiveness that we be independent of government and be perceived as such.

In 2007–08, along with other Agents of Parliament, we raised our concerns with the Treasury Board Secretariat. Since then, many Treasury Board policies have been amended to recognize the independence of Agents of Parliament by noting that it is the head of the organization, not the Treasury Board Secretariat or a Minister, who is responsible for

implementing the policies and monitoring compliance with them. We appreciate the Secretariat's cooperation in resolving this matter.

Legal immunity. The 1977 *Auditor General Act* did not provide us with the immunity from civil and criminal proceedings that was given to some other Agents of Parliament later, when they were established. This was rectified in 2006 by amendments to the *Auditor General Act* made through the *Federal Accountability Act*. We are now immune from prosecution and civil suit for any actions taken in good faith during the course of our audit work and from testifying in a court case about information we received as part of an audit. This is an important safeguard to help ensure that we can function without fear that some might use the courts to impede our work.

Unrestricted access to information. Access to relevant information needed to carry out audit responsibilities is fundamental to auditing. Professional auditing standards establish, as a precondition for audit, full access to all information needed to arrive at an audit opinion or conclusion.

When it passed the *Auditor General Act*, Parliament acknowledged that our auditors must have access to all information, documents, and explanations that we determine are needed to perform our audit responsibilities. **Sub-section 13(1) of the Act** gives us a right of access to such information.

The ability to consider all relevant facts before we form and report our conclusions is critical to fulfilling our statutory duties. Any encroachment on our right of access is a serious threat to our ability to serve Parliament that we must guard against with vigilance.

In our view, the Act is very clear about our right to access. Yet, over the years, government officials have at times used a very narrow interpretation of our rights to refuse us access to certain documents we requested in the course of our audits. Furthermore, some departments have mistakenly applied the *Access to Information Act*—which governs access to government information by members of the public—to our requests for documents, denying us information on the grounds that it was not publicly accessible under that Act.

In 2006, we reported to Parliament—as the *Auditor General Act* requires us to do—that we had been denied access to information we needed for our audits of the government’s expenditure management system and its large information technology projects. In April 2010, we were ready to report a denial of information needed to complete our audits of the acquisition of military helicopters and the Economic Action Plan, to be reported in October 2010. However, at the last minute the government agreed to instruct departments and agencies to provide the information we requested. It has since developed a protocol and issued guidance to

deputy heads of departments in order to resolve the issue.

Financial autonomy. Like almost all federal departments and agencies, my Office until recently negotiated its budget with officials of the Treasury Board Secretariat. In practice we were satisfied with the amounts provided, but as a matter of principle we believed that the process should be changed to remove any possibility that undue pressure could be placed on the Office. Because we look at the Treasury Board Secretariat quite regularly in the course of our audit work, we believed that having it determine our funding was not appropriate.

We believe that as a matter of principle, the appropriate level of funding for the Office must be determined in an objective manner that removes any possibility of undue influence, both real and perceived. At the same time, the process must allow for an effective challenge to our funding level and performance, thus ensuring our accountability to Parliament. We brought this issue to the attention of the **Public Accounts Committee**, which agreed with us.

A panel of Parliamentarians was then established in a two-year pilot project to review and challenge our funding requests and those of other Agents of Parliament. In 2008, an independent assessment concluded that the pilot had been a success and should be made permanent. The Agents of Parliament strongly

The **Public Accounts Committee** is the House of Commons standing committee to which all reports of the Auditor General are automatically referred, including the Office’s accountability documents (Report on Plans and Priorities and Performance Report).

support the assessment's recommendation that the panel of Parliamentarians be given permanent existence in the Standing Orders of the House of Commons.

Carrying out work that is relevant

The relevance of legislative auditing lies in the central role it plays in holding governments to account. It provides objective information, advice, and assurance that legislatures can draw on in their scrutiny of government spending and performance. With this information, elected representatives can effectively question or challenge the government on its actions.

In Canada, the Office of the Auditor General is responsible for legislative audits of the federal government; it also audits the three territorial governments. Our legislative audits include performance audits, financial audits, and special examinations of Crown corporations. This takes us into a wide range of government activities that are important to Canadians, including environmental and sustainable development issues.

Performance audits. Our performance audits look at the management of government spending from the standpoint of economy, efficiency, and environmental impact, and at whether the government has established a way to measure the effectiveness of its activities.

In order to maximize their relevance to the audited organizations, we have changed the way we select areas for performance audits. We have shifted the focus of our audit planning to whether a department is managing major risks to its operations. We go through a rigorous planning process to identify the greatest risks to the achievement of a department's objectives. The process includes consultation with the department's management and stakeholders, and then we prepare a plan of audit for the next three to five years that we share with the department.

Focusing on matters of higher risk and significance means that we audit areas that will most likely continue to be relevant to the department and ultimately to Canadians. We have adopted a simple but important maxim of performance auditing: We audit significant matters and we report what we find, the good as well as the bad. While the more critical audits are likely to garner more attention, positive findings are equally important because they provide assurance that government is managing well.

Performance audits were formerly known as value-for-money audits, but we have recognized that it is Parliament's role, not ours, to judge whether government programs and activities have obtained value for money spent. Our role is to provide Parliamentarians with the objective, independent information they need to make that judgment.

Performance audits do not question the merits of government policies, and each audit undergoes a rigorous review and challenge process to ensure that we do not cross the policy line. For example, our 2002 audit of the Canadian Firearms Program did not question the government's policy on gun control or whether the program was effective at achieving the policy. The report focused on the lack of information Parliament was receiving to form those judgments.

One measure of how relevant our performance audits are to parliamentary committees is the number of audits reviewed by committees and how frequently we are asked to appear at committee hearings to elaborate on our findings. We have been asked to testify at many hearings—around 39 a year on average, with a high of 64 one year—by the Public Accounts Committee and other committees, including some Senate committees. We also survey Parliamentarians periodically to gauge their reaction to the work of the Office and we meet with them to discuss their interests. Our feedback from Members has been positive.

For the 2009–10 and 2010–11 fiscal years, the Office decided to submit our reports to Parliament twice a year—once in the spring and once in the fall—rather than three times a year. We believe this will give Parliament more time between reports to hold hearings, while still providing Members with the information they need to hold the government accountable for its use of public funds.

The Public Accounts Committee has used its hearings on our reports to require increased accountability from the government. For example, it may follow hearings with its own reports tabled in the House with recommendations to the government. Further, in the past the Committee requested that departments appearing at its hearings on our reports provide action plans for implementing our recommendations. Today, the Committee requests such action plans from all departments that we audit.

Financial audits. While our performance audit reports are the most visible to Canadians, financial audits represent almost half of our work. Our audit of the Public Accounts is probably the largest financial audit in Canada, encompassing more than 175 federal organizations, total revenues of nearly \$220 billion in March 2010, and more than \$300 billion in financial assets.

Financial audits of the federal government are similar to those done in the private sector, but with two additional components. First, they may include an opinion on whether transactions examined by the auditors conform to applicable laws and regulations. And second, I report on any other matters that arise in the course of our financial audits that I think should be brought to the attention of Parliament.



After a parliamentary committee hearing

The Public Accounts of Canada, the government's summary financial statements, are the most important accountability documents prepared for Parliament by the government. They are also important to anyone who uses the government's financial statements for a reliable picture of its financial position—for example, financial markets and trading partners.

Each year, I provide an opinion on whether the Public Accounts are presented fairly in accordance with the government's stated accounting policies, which conform with Canadian generally accepted accounting principles.

I am pleased that over the course of my term, I have seen government increasingly recognize the importance of good financial management. In each of my ten years as Auditor General, I have been able to issue a clean opinion on the Public Accounts. A clean opinion—that is, without qualification—tells users that the figures are reliable and present a fair picture of the government's financial position. This is a significant accomplishment—governments in few countries achieve an unqualified opinion.

Special examinations of Crown corporations. Our audit work in Crown corporations is important for Canadians because these firms serve public as well as commercial objectives and represent a huge swath of government spending. At the end of 2009,

Crown corporations managed more than \$350 billion in assets. Special examinations of Crown corporations are a form of performance audit that includes the entire corporation. The Auditor General provides an opinion on the management of the corporation as a whole.

The relevance of a special examination—aside from its important accountability functions under the *Financial Administration Act*—is the independent assurance it provides to a Crown corporation's board of directors that the corporation has systems and practices in place to ensure that its assets are safeguarded and controlled; its resources are managed economically and efficiently; and its operations are carried out effectively. Special examination reports also bring opportunities to the board's attention for improvement.

In one of our 2008 reports to Parliament, we published a chapter on special examinations. Each year since then, in one of our reports we have presented the main points of special examinations carried out during the year. Overall, we have found that management systems and practices in most Crown corporations are generally sound.

Unlike our performance audits of federal departments and agencies, special examinations have only recently been the subject of parliamentary hearings. Because special

examination reports are now required to be provided to the responsible Ministers and to be made public within 60 days, they represent an opportunity for parliamentary committees to question Crown corporations about their operations and hold them to account for how well they serve their public objectives.

Environmental and sustainable development issues. The position of Commissioner of the Environment and Sustainable Development was created by Parliament in 1995 as part of our Office, with an emphasis on reporting on government's sustainable development strategies and on Ministers' responses to environmental petitions from Canadians.

The Commissioner's function was well established by the time I was appointed Auditor General, and that enabled us over the past decade to complete about 50 performance audits of environmental issues that are important to Canadians. These range from air and water quality to climate change, hazardous spills, species at risk, and a host of others.

Recent legislation increased the Commissioner's responsibilities to include, among other new duties, reporting on government's progress in implementing climate change plans and on the extent to which federal departments have contributed to meeting the targets and goals set out in the Federal Sustainable Development

Strategy (see page 4 for details on the legislative changes to his responsibilities).

In its 2007–08 report on our environmental and sustainable development practice, an independent Green Ribbon Panel of expert advisors made a number of recommendations. Among others, it recommended that our Office advance different aspects of practising sustainable development and reaffirm its importance.

We have used the Panel's recommendations to strengthen our focus on environmental and sustainable development and help improve its practice in government. For example, in March 2010 the Commissioner issued **“Managing Sustainable Development,”** a discussion paper that provides senior government officials with examples of practices and analytical techniques that will help them put sustainable development into practice.

I consider the Commissioner's work an integral part of our mandate. Our environmental and sustainable development auditing is a crucial aspect of the way we serve Parliament and Canadians.

Reports to territorial legislatures. The Auditor General of Canada is also the legislative auditor of the Yukon, Northwest Territories, and Nunavut governments. For many years, we confined our work to auditing their financial



Commissioner of the Environment and Sustainable Development Scott Vaughan, and Auditor General of Canada Sheila Fraser

“Managing Sustainable Development” is available on the Office of the Auditor General of Canada website (www.oag-bvg.gc.ca).



Visiting an audit site in the Northwest Territories

statements and sometimes issuing reports on other matters, derived from that work. However, in 2005 and each subsequent year, we have also carried out performance audits of territorial government programs and activities. In our long-term planning process, we have identified the various government programs we plan to audit over the next five years. We believe we are now better serving the three territorial legislative assemblies.

Our opinions on the financial statements of the territorial governments are published annually in their public accounts. Our performance audit reports and our financial audit reports are published and presented to the territorial legislatures. The performance audit reports are discussed in hearings of the Yukon Standing Committee on Public Accounts, the Northwest Territories Standing Committee on Government Operations, and the Nunavut Standing Committee on Oversight of Government Operations and Public Accounts.

I have attended most of the hearings on our reports, and I have seen that there are opportunities in the North for our work to make a real difference by highlighting the impact of underlying issues on the delivery of programs and services. We have also seconded staff to Nunavut to assist in developing capacity. From the positive way our reports are received and the requests we get to do additional work, it is clear that our audits are relevant to members of the

legislative assemblies, government workers, and residents of the territories, all of whom are more or less directly affected by the programs we audit—for example, health care, housing, child and family services, and education.

Continuously improving the quality of our work

When we talk about the quality of our work, we mean work that complies with professional audit standards and is accurate, thorough, reliable, timely, and useful to Parliament, government, and the people of Canada. Accurate, reliable, comprehensive information is the basis of constructive public discussion and understanding.

In the past ten years, we have made a significant investment in the infrastructure of the Office—our human capital and our audit methodology and tools—and I believe that among national audit institutions we are viewed as a global leader in legislative auditing. However, we cannot rest on our accomplishments: to continue being seen as a global leader we need to improve continuously, and we have taken a number of actions in that regard.

For example, to ensure that our audits are carried out in accordance with legislative requirements, professional standards, and our own policies, we have developed a quality

management system (QMS) that is updated as these requirements change. The QMS applies to all of our audit work: performance audits, special examinations, and annual financial audits.

Up-to-date audit standards. The Office ensures the quality of its audit work by following professional auditing standards. In Canada, these are set by the Auditing and Assurance Standards Board of The Canadian Institute of Chartered Accountants. The Office also draws on the standards and practices of other disciplines such as statistics, engineering, economics, and the social sciences.

In the past few years, the accounting profession has issued a number of new accounting and auditing standards. Many of the new requirements were introduced in response to concerns about corporate reporting and a series of corporate failures worldwide. These new standards require increased reporting and disclosure by the entities we audit and have added complexity to our work as auditors. We have devoted considerable time and effort to adapting to these changes.

Internal assurance of audit quality. Every audit undergoes a number of reviews to ensure its quality. For example, each high-risk audit is subject to a concurrent review by a quality reviewer selected from among senior auditors in the Office. Audits of every type also undergo cyclical reviews by an independent group in

the Office to provide assurance that they were carried out in compliance with our quality management system.

Relationships with other audit organizations. Strong relationships with other audit organizations contribute to the quality of our work. On the national level, the Office plays an active role in the Canadian Council of Legislative Auditors, which is made up of the federal and provincial audit offices. We have carried out audit work in conjunction with some provincial audit offices, which enabled us to report to our respective legislatures with a broader look at issues of shared federal–provincial jurisdiction than would otherwise have been possible.

Through this work, we saw an opportunity to share our capacity with the provincial audit offices. We have established a National Professional Practices Group in our Office to provide technical accounting and auditing advisory services and training support to our provincial counterparts.

On the international level, in addition to our work on INTOSAI, the Office also meets regularly with a Global Working Group of 19 auditors general. Through this international contact, the Office strengthens legislative audit by sharing best practices and major new initiatives in public sector auditing and accountability reporting.



Arriving in Mali to meet with the Auditor General



A day at the office

We recently participated with the national audit offices of 13 other countries in a coordinated international audit of climate change management. The Commissioner of the Environment and Sustainable Development also plays an active role in INTOSAI's Working Group on Environmental Auditing, which the Office chaired from 2001 to 2007. The Working Group aims to improve the use of auditing for environmental protection.

Constructive relations with audit entities.

We recognize that good relations between audit staff and the organizations we audit are built on respect and trust. Where good relations exist, both parties to the audit benefit. Audits are conducted more smoothly, findings lead to improvements—often while the audit is under way—and parliamentary committee hearings are focused on the most important matters.

In regular surveys of the organizations that we audit, we have generally received high ratings for professionalism, clarity of objectives and criteria, open communications during the audit, and willingness to discuss concerns.

We recognize and understand the importance of maintaining and enhancing an effective relationship with the organizations that we audit. We have developed and issued an information package aimed at addressing their questions by clarifying the audit process and the expectations

surrounding it. On the whole, I believe our relations with the organizations we audit are very good at all staff levels.

Qualified, dedicated professionals. A crucial aspect of the quality of the Office's work is the calibre and professionalism of its staff. Our people are highly qualified in their fields and bring a rich mix of academic disciplines and experience to their work. They include accountants, engineers, lawyers, management experts, information technology professionals, environmental specialists, economists, historians, and sociologists. All adhere to a strict code of values, ethics, and professional conduct.

Employee satisfaction is an essential factor in work quality. We carry out an employee satisfaction survey every two years and follow up with a plan for management action, developed with input from employees, to resolve issues that the survey has identified for improvement. Employees are kept informed of the actions taken. The 2010 survey showed that employee engagement remains high, with 89 percent of staff proud to work for the Office, 85 percent inspired to give their very best, and 80 percent motivated to go beyond their formal job duties. Staff members indicate that their jobs make good use of their skills and abilities and that they have the authority they need to do their work.

Over the past ten years, we have emphasized the importance of a healthy balance between people management and product management. Since 2005, for example, 50 percent of managers' performance pay has been tied to how they manage people. For the past four years, we have been named one of Canada's top 100 employers.

However, an engaged and satisfied workforce does not just emerge out of the mist, and it cannot be taken for granted. The questions that we and other employers face today are evolving as the workplace presents new choices. What do today's young professionals expect in a job, for example? In a dynamic labour market, how many young auditors recruited by the Office will stay long enough to become a source of corporate knowledge and experience? While our recruiting strategies have been successful in attracting the people we need, keeping our highly qualified staff energized and engaged in the face of competition for their services will be a challenge in the future.

Communicating our audit findings clearly

We have made a number of changes in how we communicate the results of our performance audits. Our definition of a successful performance audit includes clear communication of audit findings. Our emphasis on clear messages stems from our conclusion

that an audit can be carried out to the highest professional standards but serves no purpose if the findings and why they matter are not clear to those who use the audit reports.

As part of communicating clearly, we introduced improved Main Points in each audit report to tell readers briefly, in clear language, what the audit looked at, why the issues are important, and the key audit findings.

We also reconsidered our approach to following up on previously reported audits. We decided that one of our reports each year would be a Status Report, devoted exclusively to finding whether the government's progress in response to our previous recommendations has been satisfactory or unsatisfactory. We select previous audits for follow-up based on their significance, and we examine areas where government has made commitments in response to our recommendations.

The status reports have been well received from the start; members of the Public Accounts Committee have told us that it is now immediately clear to them when departments have done what they said they would do and when they haven't, which enables the Committee to focus on the areas where its involvement can have more impact. At the same time, departments have said they appreciate the public acknowledgement when they make satisfactory progress or resolve problems identified previously.



“International Peer Review of the Office of the Auditor General of Canada” and “Response to the 2010 Peer Review Report” are available on the Office of the Auditor General of Canada website.

The Status Report is one way of answering the question that Parliamentarians and members of the public sometimes ask: Does government ever fix any of the problems we identify? Yes, in many cases it does, and the Status Report is our opportunity to give credit where it is due and to confirm that our audits do have an impact.

Today, we view every audit as a corporate product to be reported with a common look and feel, following consistent, Office-wide standards. To achieve this, we made communications an integral part of the audit process. Writing clear reports is now considered part of our audit methodology, and Parliamentarians have given us high marks for the clarity of our messages.

Being transparent and accountable

I believe that our credibility is our most important asset, and it hinges on our willingness to be transparent and accountable.

One misconception about the Office that I have encountered from time to time is that we account to no one. In fact, we are accountable to Parliament, and we take that relationship and our role in maintaining it seriously. That awareness permeates the Office culture.

Each year, our financial transactions are audited by an accounting firm appointed by the Treasury Board, and the report on that audit is presented to the House of Commons.

Like every other federal organization that operates with funding appropriated by Parliament, we submit Estimates documents each year; ours are referred to the Public Accounts Committee. We appear before the Committee at hearings on our report on plans and priorities to set out our spending plans for the coming year; and at hearings on our performance report to account for how we spent our funding the previous year.

In addition, at our request we underwent a peer review of our audit practices in 2009 by an international team led by the Australian National Audit Office. The purpose of the review was to assess whether our quality management system is designed to ensure the quality of our audits, and whether we are implementing it effectively.

While we had undergone peer reviews in 1999 and in 2003–04, this was the first such review of the Office to include all of our financial audit, performance audit, and special examination practices as well as our key audit support services. I believe this was one of the most extensive peer reviews of a legislative audit office that has ever been done.

The Public Accounts Committee was involved in the process: members of the peer review team met with the Committee before beginning the review to discuss its scope and objectives and to obtain Committee members’ views on the planned approach.

The lead reviewers also debriefed the Public Accounts Committee once the review was completed. To close the accountability loop, we provided the Committee with our action plan for making the improvements suggested by the reviewers. In the interests of transparency, we made the report and our response available to the public on our website when it was tabled in Parliament, and provided an updated response in March 2011.

Also in the service of transparency, we voluntarily posted the hospitality and travel expenses of senior staff on our website before the existence of any requirement to do so.

We have worked to create a corporate culture of openness about the information that the Canadian public is entitled to receive. We have promoted routine disclosure and active sharing of information, bearing in mind that the *Access to Information Act* requires us to refuse to disclose information we receive in the course of an audit. This is to avoid compromising our ability to obtain confidential and sensitive information we may need to carry out our work.

The Office is also subject to scrutiny by the Official Languages Commissioner on language issues, by the Public Service Commission on staffing practices, by the Privacy Commissioner on adherence to the *Privacy Act*, and by the Canadian Human Rights Commission on employment equity.

We are well aware that we must be willing to play by the same rules as the public servants in departments and agencies that we audit if we are to be credible. We look at being transparent and accountable as an opportunity and a responsibility to demonstrate the values of our democratic institutions and to lead by example.

Conclusion

In many ways, this has been a remarkable decade in the history of the Office. Throughout the significant changes the country has seen—in Parliament, in government, in society—the value of the Office as an independent institution that supports our parliamentary democracy has remained.

To Canadians who look at government with a jaundiced eye and tend to believe that our negative audit findings—those that grab media attention—tell the full story, I would say that our institutions are as sound as the integrity of their people—and Canadians are fortunate in this respect. We have a tradition of dedicated, non-partisan professionals in the public service whose values and ethics have kept our institutions strong. I have seen this tradition played out firsthand throughout my term as Auditor General.

The Office was a strong institution when my term as Auditor General began, and I believe it has grown stronger. We have adapted well to



change, but looking to the future, the Office will need to continue evolving in response to new challenges that arise. It will also need to remain alert to the environment in which it functions.

To do its work properly, the Office of the Auditor General has to be credible; and to be credible, it has to be independent. The Office's independence is fundamental to its ability to serve Parliament. I believe that on the whole, the mechanisms in place to ensure the independence of the Office are sound. At the same time, however, I believe that the Office must actively protect its independence.

For example, it must continue, with other Agents of Parliament, to support the formal adoption of an appropriate funding arrangement, one without real or perceived influence on its ability to fulfill its duties. And while we are pleased that our right to obtain information required for audits has been clarified, the Office will need to be alert to any encroachment on that legislated right.

The government, Parliament, and the Auditor General each have distinct powers and responsibilities in our Canadian system. But they share a common interest in a well-managed and accountable government. Working together, they can improve both the management and the accountability of government for the benefit of all Canadians.

I encourage my successor to maintain the close relationship with Parliamentarians that the Office currently enjoys. This can be a challenge, given the roughly 30 percent turnover of Members with each general election. But maintaining that relationship is an important part of what the Office does to ensure that Members understand how they can use our work for the public good.

I have come to know and admire many Parliamentarians and many public servants. I continue to be impressed by their knowledge and expertise, and their commitment to public service. Many are among the brightest men and women I have worked with in my career, and I thank them for their support and cooperation over the past decade.

I acknowledge the contribution of the many people who have served with me as employees in the Office of the Auditor General; their names appear at the end of this report. I thank them for their professionalism and dedication in rising to the challenges that have faced us.

I consider it a privilege to have served as Canada's tenth Auditor General. I feel deeply honoured to follow a long line of distinguished Auditors General who have served Parliament and Canadians so ably in the past, and I believe the Office is well positioned to meet whatever challenges the future may hold.

Staff of the Office of the Auditor General (2001–2011)

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Apt, John	Beaudoin, Janice	Berthelette, Jérôme	Boroumand, Nikoo	Britt, Barbara	Caron, Stéphanie	Christie, Jeff
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Archambault, Chantal	Beaudry, Suzanne	Bertrand, Louise	Borresen, Bjorn	Brodeur, Louis	Carrière, Charles	Chu, Simon
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Cliche, Dominic	Cushing, Jennifer	Desrochers, Chantal	Dupuis, Isabelle	Fortin, Paul	Geagea, Fida	Grenier, Daniel
Climie, Toby	Cusson, Josée	Devanney, Jill	Dupuis, Lucie	Foster (Iloa), Jessie	Gélinas, Johanne	Grondu, Roberto
Cloutier, Jacques	Cyr, Reno	Deveen, Doreen	Dupuis, Véronique	Fournier, Line	Gendron, Catherine	Gross, Ammar
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Comparelli, Diana	D'aoust, Robert	Dionne, Mickael	Eddie, Jennifer	Frehs, Jim	Gilbert, Camille	Guyot, Françoise
Cook, Robert	Dar (Lin), Lana	Dodoo, Roberta	El Aoud, Hazar	Frost, Shawn	Gilmore, Alan	Habel, Peter
Coombes, Kristine	Dash, Puspa	Domingue, Richard	Element, Brian	Fung, Kate	Gimpoli, Gabriel	Habibi-Shishawan, Soheil
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Cormier, Nadine	Davis, Katie	Donoghue, Paul	Elliott, Kathryn	Gagne, Richard	Giroux, Kirk	Hamilton, Joy
Cossette, Sylvie	Dayal, Rajesh	Dornan, Karen	Emond, Louis	Gagnon, Dany	Glaude, Ernest	Handy, Natanz
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Cote, Celine	De Champlain, Constance	Doucette, Olivia	Erskine, Line	Gagnon, Marie-Claude	Godbout, Yves	Hansen, David
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Cote, Maria	De Rosa, Lisa	Drouin, Isabelle	Felix, Amy	Gamey-Wesch, Ann	Golden, Janice	Harrington, Natalie
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Craswell, Lesa	Dery, Christiane	Duhan, Krissie	Ford, Wilson	Gauld, Norma	Grandbois, Gisèle	Heinmiller, Mark
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Cross, Margaret	Deschamps, Sylvie	Dumas, Guy	Fortier, Claude	Gauthier, Julie	Grand'maison, Pierre	Heney, Patrick
Crystal, Stephanie	Desjardins, Ghislain	Dumas, Sylvie	Fortier, Martha	Gauthier, Marc	Grandysh, Colin	Herfindahl, Brent
Cullen, Jennifer	Desjardins, Nathalie	Dumoulin, Patrick	Fortier, Peter	Gauthier, Pascale	Grant, John	Hightower, Drew
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Curry (Sawruk), Christine	Desormeaux, Gerard	Dunning, John	Fortin, Michelle	Gauvreau, Marie-Lynne	Greenberg, Jeff	Hill, Nicholle

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Hinchliff Milne, Jayne	Jamal, Muddaththir	Kennedy, Adam	Ladouceur, Marc-Antoine	Lau, Robert	Leung, Jeremy	Maheu, Elaine
Hitchinson, John	Janeiro, Louis Manuel	Kennedy, Jordan	Ladouceur, Trevor	Lau, Yat Ming	Leung, Po-lai "Enrica"	Mailhot, Carmel
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Ho, Lan	Jarzyna, Ewa (Eva)	Kenny, Darina	Lafèche, Anne-Marie	Lavigne, Chantal	Levesque, Manon	Main, Monique
Ho, Sze Man (Vivien)	Jean, Caroline	Kensitt, Gil	Lafontaine, Ghislain	Lavigne, Sacha	Levesque, Michele	Maisonnette, Lyane
Ho, Wendy	Jellinek, Erin	Kepkay, Mark	Laforest, Lise	Lavolette, Danik	Levita, Anthony	Major, Janet
Hoac, Hoa-Trinh	Jenkins, Linda	Kerrigan, Mary "Katie"	Laframboise, Jenna	Lavolette, Gary	Levita, Leslie	Malboeuf, Patrice
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McCuaig, James	Mervitz, Caron	Morin, Lynne	O'Byrne, Julie	Perron, Luc	Rais, Majda	Rochette, Lucie
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McKenzie, Jaime	Miller, Melissa	Musselman, Richard	Page, Dominique	Pilon, Paul	Reperto, Joseph	Routliffe, Arthur
McKenzie, James	Miller, Sophie	Musycsyn, Nicole	Paille, Julie	Pilote, Véronique	Reyes, Aureleo	Rowe, Michelle
McKinley, Kelly Ann	Milne, Chad	Muysson (Amelung-Creighton), Melissa	Panchal, Kelly	Plant, Vicki	Rhéaume, Paul-Henri	Roy, Alain
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McLaughlin, Michael	Minto, Shahid	Nadeau, Sophie	Papineau, Neil	Plouffe, Marie-Claude	Ricard, Lyse	Roy, Diane
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McLeod, Jennifer	Mirza, Sophia	Nagasaka, Tosh Masuo	Paquette, Daniel	Poirier, Shawn	Richard, Francine	Roy, Gilles
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McMullin, Cheryl	Moeller, William	Nash, Carla	Paré, Sylvie	Polan, Patrick	Richer, Brigitte	Roy, Joëlle
McNamara, Beth Anne	Moenting, Henno	Nassef, Omnia	Parent, Louise	PolSELLI, Chris	Rideout, Kara	Roy, Johanne
McNeil, Robert	Mogin, Branislav	Nath, Advit	Parent, Pierre	Poole, Andrea	Ridley, Suzannah	Roy, Lyne
McRoberts, Hugh	Mojgani, Susan	Neilson, Barry	Paris, Nancy	Pooley, Maria	Riel, Steve	Roy, Marie-Josée
McWade, Morgan	Mongeau, François	Nelson, Kathryn	Parise, Jean-Charles	Potter, Kevin	Rikhtegar, Kaveh	Roy, Michelle
Meagher, Tammy	Montgomery, Laurie	Nelson, Stephanie	Parson's, Andre	Pound, Marjorie	Riopelle, Mary	Roy, Mireille
Medeiros, Steve	Montmarquet, Annie	Nerbonne, Monique	Pearson, Darlene	Pregent, Odette	Riou, Marie-Ève	Roy, Nadine
Meghji, Rahim	Montpetit, Chantal	Neubauer, Brian	Pearson, Paul	Prescott, Jacques	Rioux, Julie	Roy, Robyn
Meikle, Robyn	Montpetit, Colette	Neville, Wendy Anne	Pelland, Robert	Prigoci, Andrei	Risbud, Anil	Roy, Yvon
Meilleur, Susan	Moore, Derek	Newcombe, Rodney	Pelletier, François	Prins, Jennifer	Rita, Denise	Rozon, Lisa
Melancon, Carole	Moore, John-Patrick	Ngoun, Anupheap 'Yan'	Pelletier, Jean-Claude	Pritchard, John	Rita, Melanie	Ruben, Martin
Melanson, Albert	Moores, Stephanie	Nguyen, Loc	Pelletier, Julie	Proulx, Claude	Rivard, Annick	Rubenstein, Daniel
Melanson, Paul	Moorhead, Suzanne	Nguyen, Minh-Duc	Pelletier, Rose	Proulx, Isabelle	Rivest, Christian	Rudyk, Marcus

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Rushton, Marilyn	Shadid, Ziad	Smith, Paul	Swiderski, Tina	Toner, Janice	Viau, Louise	Williams, Lisa
Russell-Laforest, Meagan	Shaffran, Rona	Smith, Richard	Sytsma, Brooke	Toor, Arshad	Viau, Marie-Ève	Williams, Marie
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Sabo, Donnalù	Shaw, Donna-Lee	Sokolowski, John	Taillon, Marie-Claude	Tran, Huyen	Vienneau, Aline	Wilson, Patricia
Sabourin, Lise	Shaw, Trevor	Somani, Alykhan	Talbot, Lucie	Tremblay, Alexandre	Viens, Caroline	Wilson, Robert
Sabourin, Louise	Shemer, Moriah	Soucy, Sylvie	Tam, Perry	Tremblay, Annie	Villeneuve, Kim	Windatt, Erin
Sachdev, Arti	Shen, Liang	Soulodre, Colette	Tan, Willie	Tremblay, Julie	Villeneuve, Mélanie	Winslow, Donna
Sachs, Lyn	Shier, Dale	Spagnolo, Daniel	Tanton, Stephanie	Tremblay, Lise	Vilon, Reine	Wisniowski, Maria
Sadek, Shereen	Shillabeer, Ellen	Spencer, Timothy	Tardif, Diane	Tremblay, Marie-Ève	Vincent, Brian	Wolanik, Laura
Saeed, Amjad	Shipton, Holly	Spratt, Diane	Taylor, Charlene	Tremblay, Mathieu	Vincent, Marie-Paul	Wolchuk, Ronald
Sahgal, Vinod	Shoemaker, Frieda	Squires, Tammy	Taylor, Frances	Tremblay, Suzie	Vincent, Shawn	Wong, Andy
Salois, Julie	Sidhu, Inderjeet	St. Amant, Michel	Taylor, Julie	Trevethan, Shelley	Voyer, Dominic	Wong, Hoi Ki
Salois, Olivier	Siegel, Brenda	St. Roch, Lise	Taylor, Lawrence	Trigg, James	Vukovic, Stacey	Wong, Kar-Man
Salvail, Michelle	Signorini Harper, Sandra	Stadlwieser, Daniel	Taylor, Marilyn	Tripodi (Gelineau), Chantal	Waddington, Andrew	Wood, Edward
Samman, Ahmad	Silvestre, Ludovic	Stapledon, Christopher	Taylor, Robert	Trottier-Lebel, Hélène	Wah, Ronald	Woodfield, Juliet
Sanford, Amanda	Sim, Eimer	St-Coeur, Julie	Taylor, Stephanie	Trudel, Sylvie	Walczak, Michelle	Woods, Laura
Sanschagrín, Johanne	Simard, Marc	Steele, Dave	Teja, Shahzia	Tubie, Chantal	Walsh, Michael	Wowchuk, Stacey
Sansregret, Alain	Simeoni, Peter	Steele, Richard	Terris, Patricia	Tucker, Kyle	Warner, Neil	Wright, David
Saprai, Inveer	Simon, Mila	Steeves, Daniel	Tessier, Darryl	Tucker, Rhonda	Warren (Wickett), Jacqueline	Wright-Cadieux, Catherine
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Saumure, Sylvie	Sims, Patricia	Stephenson, Jeff	Tessier, Marc	Turgeon, Chantal	Warsalee, Rafid	Wylie, June
Saunders, David	Sincennes, Cody	Stern, Esther	Tetreault, Josée	Turner, Suzan	Wasiuta, Harvey	Xu, William
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Savard, Denis	Singh, Jamie	Stewart, Elizabeth	Theaker, Ian	Upitis, Ivar	Watts, Paul	Yeh, Peter
Savard, Julie	Sinotte, Marie-Noëlle	St-Jean, Benoit	Thériault, Annie	Vachon, Marc	Webb, Robin	Yeung, Quentina
Savoia, Natalie	Siouti, Jean-Pierre	St-Jean, Diane	Therriault, Stéphane	Vaghela, Jameel	Webber, Karen	Young, Jocelyne
Schantz, Arnaud	Sirois, Daniel	St-Jean, Dominic	Therrien, Caroline	Vaillancourt, David	Weber, Christian	Young, Randolph
Schwartz, Jo Ann	Siu, Stephen	St-Jean, Michelle	Therrien, Jocelyne	Vaillancourt, Stephanie	Weightman, Mary-Lynne	Young, Ryan
Schwartz, Marvin	Skelly, Michael	Stock, Anthony	Therrien, Suzanne	Vaillant, Simon	Weir, Michael	Ysselstein, Margaretha
Scott, Adrienne	Skippen, Carol	Stock, Gordon	Thibaudeau, Chantal	Valcour, Paul	Wells, Emily	Yu, Chee Yan
Scott, Denis	Sladic, Ben	Stokes, Kevin	Thibeault, Christian	Valente, Roberto	Werba, Sonja	Zafriou, Basil
Seal, Rachel	Slivar, Peter	Storfer, Jay	Thibeault, Diana	Valiquet, Christopher	Wheeler, Glenn	Zamrykut, Randall
Seally, Susan	Sloan, Bruce	St-Pierre, Judith	Thibodeau, Erik	Vallée, Alain	Wheeler, Susan	Zecchino, Lena
Searle, Tiina	Smallman, Caroline	Strong, Mary Anne	Thomas, Casey	Vallière, Isabelle	White, Harold	Zind, Paul
Seguin, Benoit	Smellie, Sheila	Stuetz, George	Thompson, Daniel	Vandenhoven, Frank	Whyte, Lucie	Zorbas, Joanna
Seguin, Benoit	Smith (Bennett), Amanda	Sullivan, Ruth	Thompson, Gerald	Vanier, France	Wickham, Martin	
Seguin, Francis	Smith, Alex	Sully, Hugues-Albert	Thompson, Ronald	Vanjorek, Robert	Wiersema, John	
Seguin, Huguette	Smith, Anne-Marie	Sutherland, Mary-Louise	Thompson, Shawn	Vanker, Jaak	Wileman, Thomas	
Séguin, Lisa	Smith, Donald	Swales, Nicholas	Thompson, Sylvie	Vanstone, Terra	Wilk, Grace	
Séguin, Marc	Smith, Frances	Swanson, Hélène	Timmins, Douglas	Vaughan, 'Scott' Thomas	Willey, David	
Séguin, Marie-Andrée	Smith, Laura	Swarbrick, Kari	Toarta, Mariana	Vecchio, Fiore	Williams, Bruce	
Séguin, Véronique	Smith, Lucie	Sweet, Jonathan	Tomchyshyn, Jodi	Venne, Jean-François	Williams, Cary	

