



Veterans Affairs
Canada

Anciens Combattants
Canada

December 2013

DELEGATED DECISION-MAKING AUDIT

Audit and Evaluation Division

Canada 

Acknowledgements

The audit team would like to gratefully acknowledge the Veterans Affairs staff in the Edmonton, Ottawa, Pembroke, Halifax, St. John's, Vancouver, Penticton, Calgary, North Bay, Montréal, and Québec City area offices, as well as the Atlantic Regional Office in Dartmouth, and Service Delivery and Program Management whose contributions were essential to this audit.

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EXECUTIVE SUMMARY

In 2011, Veterans Affairs Canada initiated a five-year Transformation Agenda to respond to the changing needs and expectations of the Veteran population. The goal was to fundamentally change how the Department delivers programs and services. The targeted efforts of the Department included overhauling service delivery, simplifying processes and cutting red tape for Veterans.

To simplify the process for Veterans and expedite decision making, Veterans Affairs Canada case managers were given the responsibility to make medical/psycho-social decisions for Rehabilitation Program participants and to properly document these decisions. By delegating this new authority to the level closest to program recipients, case managers were expected to be more efficient and effective in responding to Veterans' needs and be more empowered in their position. To assist staff in making these decisions, the Department developed training courses for staff and introduced tools such as the six-step decision-making model.

Recent internal audits have identified risks relating to the absence of quality assurance on decisions and the lack of supporting documentation on files. Veterans Affairs Canada must ensure that there are sufficient internal controls and that staff are complying with the directives of the Department when making decisions. Through interviews, documentation review, and an analysis of 120 sample files, this audit provides assurance that the delegated decision-making controls are working as intended to deliver planned results in accordance with related authorities.

Overall results

Recommendations

- R1** *It is recommended that the Assistant Deputy Minister, Service Delivery Branch, reinforce the roles and responsibilities for client service teams. (Essential)*
- R2** *It is recommended that the Assistant Deputy Minister, Service Delivery Branch, implement a national quality assurance process for delegated decision making regarding the Rehabilitation Program. (Essential)*
- R3** *It is recommended that the Director General, Service Delivery and Program Management, re-examine and make appropriate changes to the Six-Step Decision-Making Model and communicate changes to staff. (Essential)*

Original signed by _____
Kim Andrews
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November 18, 2013
Date

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1.0 BACKGROUND

In 2009, Veterans Affairs Canada (VAC) completed a review of the decision-making framework and rehabilitation benefits processes. One recommendation from this review was to delegate decision-making authority for the Rehabilitation Program to the level closest to program recipients. This increased authority to case managers was expected to empower front-line staff, reduce the levels of decision making, and reduce wait times for Veterans and their families. The increased authority to case managers also reflected the goals of VAC's Transformation Agenda. Its goals were to improve the quality, timeliness and efficiency of services to Veterans.

In response to the initiatives noted above, case managers were given the delegated authority to approve all medical and psycho-social components of rehabilitation case plans (except medication and dental services) in June 2011. To assist staff in making and documenting these decisions, the Department introduced policies and processes, provided training on decision making and developed a six-step decision-making model.

The following table provides an overview of the number of decisions made during the fiscal year 2012-2013 using the decision-making model.

| Table 1: Delegated Decisions¹ for Rehabilitation Program Participants Fiscal Year 2012-2013 | |
|---|-----------------------------------|
| Region | Number of VAC Delegated Decisions |
| Atlantic | 2,735 |
| Quebec | 2,031 |
| Ontario | 4,464 |
| Western | 4,030 |
| Total | 13,260 |

Source: Service Delivery and Program Performance, Program Performance Unit, May 14, 2013.

There were 5,866 participants in the Rehabilitation Program as of March 31, 2013. As shown above, there were 13,260 decisions made by a VAC case manager using the delegated decision-making authority.

¹ Decisions include health benefits and other VAC funded benefits and services, such as the Veterans Independence Program, operational stress injury clinics, and Permanent Impairment Allowance. Rehabilitation Program participants may use community resources that are not funded by VAC and therefore, delegated authority is not required for those resources.

2.0 ABOUT THE AUDIT

2.1 Objectives

The objectives of the audit were as follows:

1. To assess the adequacy of the management control framework, including tools, quality assurance and training;
2. To assess the consistency, completeness and compliance of decisions; and
3. To determine the time required to make a decision and identify any potential opportunities to improve efficiency.

2.2 Scope

The scope of the audit covered the delegation of authority to case managers for medical/psycho-social rehabilitation decisions. The audit examined the management control framework and determined the time required to make a decision to the extent possible. The scope of the audit relating to consistency, completeness and compliance covered current practices related to delegated decision making. The time frame of the audit covered the period from April 1, 2012 to March 31, 2013.

The following did not form part of the audit scope:

- Programs of Choice² (POCs) not in scope:
 - POC 4 – Dental decisions are made at Head Office;
 - POC 10 – Prescription drug decisions are made at Head Office;
 - POC 13 – Current audit of Program of Choice 13 – Special Equipment is underway; and
 - POC 15 – The Veterans Independence Program has recently been audited and evaluated.
- Eligibility for the Rehabilitation Program was not in scope as it was assumed that eligibility had been previously established.
- Determination of need was not in scope.

² Programs of Choice are a comprehensive range of health benefits and services organized into 14 benefit groups.

2.3 Methodology

This audit was conducted in conformance with the Internal Audit Standards as outlined by the Institute for Internal Auditors and is aligned with the Internal Audit Policy for the Government of Canada.

Interviews

Interviews were conducted in person and by telephone with VAC staff involved in the decision-making process. Field locations chosen by the audit team for visits included: Edmonton, Ottawa, Pembroke, Halifax, St. John's, Vancouver, Penticton, Calgary, North Bay, Montréal, Québec City and Dartmouth, also collected information. Interviews with 91 staff were conducted. The interviews provided an understanding of the following:

- Roles and responsibilities of staff;
- Key activities of staff;
- Adequacy of internal controls;
- Governance framework;
- Data and documentation requirements; and
- Documents for review.

Literature Review

A review of departmental and Treasury Board Secretariat (TBS) documentation related to delegated decision-making process was performed, to determine compliance with policies and procedures. The quality and completeness of documentation used for decision making was also examined.

File Review

From April 1, 2012 to October 31, 2012, 237 of the Veterans who became newly eligible for the Rehabilitation Program had a rehabilitation-related decision made by a case manager. A file review was completed on 120 of these Veteran files. The objective of the file review was to determine whether the decisions made were in compliance with regulations, policies and procedures. Decisions were also examined for consistency, sufficient documentation, and timeliness. The audit team reviewed the most recent decisions rendered on or before December 31, 2012.

3.0 AUDIT RESULTS

3.1 Governance and Risk Management

The audit assessed governance to determine if processes and structures were in place for the decision-making authority to be exercised.³ Risk management practices were also assessed to determine if a systematic approach was taken to identify, assess and understand risks prior to determining the best course of action.⁴

Appropriate policies, procedures and business processes are available.

A well-defined organizational structure provides employees with a clear reporting relationship. In turn, this gives staff the proper level of responsibility and authority. This clarity allows staff to be more Veteran-focused, as they understand the flow of business processes.

Observations and interviews conducted by the audit team confirmed that case managers understand their authority. During audit interviews, most staff noted that sufficient policies, procedures and business processes were available on the Department's intranet site. Although there were not policies and procedures for every possible circumstance facing case managers, material was available for the majority of situations.

Risk management information is collected.

Risk Management allows management to prepare for the unexpected, estimate the impact, and develop mitigation strategies. Risk is inherent within every program and should be continually ranked and assessed.

Interviews with field office management and staff demonstrated that risks associated with delegated decision making were identified as follows:

- Lack of performance monitoring;
- Potential for inappropriate decisions;
- Changes to organizational structure; and
- Reduced staffing levels.

Risk-based planning tools exist and were being used to collect and share risk information.

³ TBS – *Results-Based Management Lexicon*, undated

⁴ TBS – *Framework for the Management of Risk*, August 27, 2010

Program Management staff also identified that case management documentation practices need to improve to demonstrate the required linkages between case planning⁵ and decision making. Components of the risk mitigation strategy identified include the following:

- Quality assurance file reviews;
- Skill-based training related to decision making and case planning;
- Existing case management standards; and
- Tools that measure the intensity of area office staff workload.

The roles and responsibilities need to be reinforced.

In order for staff to effectively perform their roles and functions, it is important to provide them with a clear definition and ensure they have a good understanding of the tasks they are to perform. Clear roles and responsibilities help to avoid disputes and/or misunderstandings over authority within the organization.

A guidance document outlining roles and responsibilities for client services teams was developed in 2012. In the audit team's opinion, this document was well written and clearly defined the roles of client service team managers, case managers and client service agents.

Within each area office visited, the audit team discussed roles and responsibilities with staff. Interviews with case managers confirmed that they understood their role and responsibilities concerning delegated decision making. On the other hand, the audit team noted there are some change management issues with respect to roles within the client service team. For example, in some offices, there was confusion between case managers and client service agents as to who should complete certain specific tasks. Additionally, client service team managers and area directors indicated confusion as to the roles and responsibilities for client service team managers. Client service team managers were uncertain as to whether they were a manager, coach or subject matter expert. They were also uncertain regarding their role in the quality assurance process.

Recommendation 1

It is recommended that the Assistant Deputy Minister, Service Delivery Branch, reinforce the roles and responsibilities for client service teams. (Essential)

Management Response

⁵ Case planning is a dynamic process that allows the case manager and the Veteran to simplify complex issues, making it easier to develop strategies to resolve identified issues. – VAC *Guidelines for Case Planning*, April 28, 2011.

Management agrees with this recommendation and will follow up with area offices to ensure adherence to national roles and responsibilities.

The National roles and responsibilities were disseminated to client service team members in January 2012. The work descriptions for client service agents, case managers and client service team managers were also disseminated to the incumbents. A foundational training product has been established, which includes a module on “Roles and Responsibilities” in the context of the VAC Rehabilitation Program. It was released at the end of June 2013. It was mandatory for all case managers and rehabilitation officers to complete this training by September 2013.

A working group, with staff and union representatives, was established to review duties associated with client service team positions in April 2013. Service Delivery will issue a directive to all field managers and client service team members by December 2013 to reinforce the national roles and responsibilities.

Continuous training is required and is being addressed.

Employee training is a long-term investment in staff and in the organization. It is a process that provides information, clarity and consistency to an employee’s tasks. It promotes understanding of roles and demonstrates a commitment to ensuring the job is done properly.

The majority of staff interviewed was pleased with the initial training provided regarding delegated decision making. It was frequently noted by staff to be the most pertinent and worthwhile training received in recent memory. Regardless, a number of staff still indicated the need for refresher training as experience with the delegated authority and related policies and processes has resulted in a need for additional information.

The file review conducted by the audit team also noted inconsistencies in how similar decisions were made. The need for refresher training was identified in the recently completed Audit of Vocational Rehabilitation. A Management Action and Response Plan to address additional/refresher training on decision making was approved. As this issue is being addressed, the audit team will not make a recommendation regarding training.

Other potential training areas identified as beneficial to assist area office staff in delegated decision making include training on mental health, programs of choice and benefit grids⁶, and the health benefit payment process. Video training on VAC’s intranet site was also noted to be an effective delivery method. This training will be further addressed under “Opportunities for Improvement,” Section 3.4.

⁶ Benefit grids are comprehensive lists of the variety of services available, dollar and frequency limits and approval requirements for each Program of Choice (POC).

The performance review process varies by area office.

The measurement of compliance with program decisions and the existence of regular performance discussions with employees is a key internal control mechanism. These controls are designed to provide reasonable assurance that objectives related to compliance with legislation, policies and guidelines will be met. The absence of appropriate managerial oversight can result in excessive risk-taking and insufficient detection of errors. In addition, the absence of a consistent performance review process can result in employees being unsure of the requirements of their jobs and their expected contributions.

Case managers have been given the delegated authority to make more decisions yet national performance goals do not exist. In general, goals express to employees what is expected of them and explain how their performance will be measured. Specifically, national performance goals give structure and allow for the measurement of progress. Client service team managers would benefit from documented goals for case managers, as it would assist them in evaluating staff performance. This issue will be further addressed under “Opportunities for Improvement,” Section 3.4.

Currently, performance review discussions vary by office. Some staff participated in bi-annual performance reviews while others received feedback at the end of the performance cycle. Although many staff indicated a desire for regular feedback, in some cases staff stated feedback was provided only on problem files. High workload was cited as the reason for a lack of regular feedback. Several staff indicated that during the performance period they had a number of client service team managers, which made the process even more difficult.

At the area office level, a formalized review process of delegated decisions was halted due to a lack of feedback being provided on the data being submitted to the Head Office, Program Performance Unit. Area office field staff indicated that results from the above-noted process were not communicated to all levels within the area offices.

Two quality assurance reviews related to the Rehabilitation Program have been conducted. A quality assurance review of medical/psycho-social decisions made by case managers for Rehabilitation participants has not occurred.

Recommendation 2

It is recommended that the Assistant Deputy Minister, Service Delivery Branch, implement a national quality assurance process for delegated decision making regarding the Rehabilitation Program. (Essential)

Management Response

Management agrees with this recommendation. Work is currently underway to revise VAC's Compliance Framework and issue the first quarterly job level compliance report by February 2014.

3.2 Compliance

Decisions need to be based on appropriate legal authority and be made by the appropriate delegated decision-maker (i.e., position). Decisions should be fair, unbiased and evidence-based. For these benefits, part of the evidence is specialized assessments (medical or psycho-social), treatment plans and/or progress reports. It is the responsibility of the decision-makers to base their decisions on appropriate information and advice. Therefore, VAC staff must consult appropriately and obtain advice from various professionals or experts to understand the issues that are beyond their expertise. The information obtained from these opinions forms part of the evidence considered when making a decision. Decisions must be communicated to the Veteran along with the reasons for the decision. Appropriate appeal rights must be included in the decision letter.⁷

The application of the Six-Step Decision-Making Model requires improvement.

The audit team assessed the Six-Step Decision-Making Model during a file review. The model is composed of six steps:

1. Confirm eligibility;
2. Assess situation and needs;
3. Get facts and relevant opinions;
4. Develop options;
5. Evaluate and select preferred option; and
6. Document, monitor and learn.

The following outlines the six decision steps undertaken by case managers and provides audit-related findings for each step. A key finding from the file review was that 100% of the decisions reviewed were made using the proper delegated authority.

Step One – Confirm Eligibility

⁷ Rehabilitation Program Guideline Effective Date: January 1, 2010

As delegated decision-makers, case managers are required to confirm the eligibility of a Veteran. The audit team confirmed that in 100% of the cases reviewed, the applicant was eligible for the Rehabilitation Program.

Step Two – Assess Situation and Needs

The second step consists of the Case Manager determining what unmet needs are causing a barrier to the Veteran's re-establishment to civilian life. Unmet needs are determined through a review by the Case Manager of the Veteran's file and related assessments. The Case Manager must determine if the requested health benefit or service will address the identified need.

A case manager assessment or specialized report was found on 100% of the sample files; 73% (88/120) of the assessments/reports recorded how the proposed health benefit or service would address the unmet need.

Step Three – Get Facts and Relevant Opinions

Case managers must gather facts and relevant opinions to arrive at and support their decision. In the course of this action, the Case Manager gathers relevant information, reviews reports, ensures engagement⁸, and consults with health professionals/subject matter experts when required.

Evidence that relevant reports were reviewed by the Case Manager was found on 75% (90/120) of the sample files. Additionally, Veteran participation was well documented with 98% (117/120) of the decisions indicating involvement by the recipient.

For each decision, the audit team reviewed the Veteran's electronic and hard copy file for evidence of consultation with subject matter experts, whether internal or external to the Department. It should be noted that although consultation with subject matter experts is not required, it is encouraged. In the sample, 64% (77/120) of decisions reviewed showed that consultation occurred. From those consultations:

- 16/120 involved both internal and external consultation;
- 53/120 involved external consultation; and
- 8/120 involved internal consultation alone.

Step Four – Develop Options

Case managers must consider what options, if any, are available to meet the Veteran's need(s). A review of the sample showed that although case managers developed an option for the Veteran, in only 19% (23/120) of the instances the Case Manager considered more than one option.

⁸ Engagement is the act of creating trusting relationships between a case manager and an individual as a basis of working together toward mutually agreed goals. *Case Management Framework* – August 2011.

Step Five – Evaluate and Select Preferred Option

To choose the best option for the Veteran, case managers must use their professional judgement, acknowledge consultant advice and use valid reasoning. Step five is dependent on step four, as options must be developed before they are evaluated.

Sufficient evidence must be gathered, documented and the chosen option must be discussed with the recipient. As shown in step four, most case managers only developed one option for the Veteran. Results from the file review showed 87% (104/120) of the decisions had sufficient evidence on that option on file. Evidence consisted of assessments and recommendations from health professionals/subject matter experts. Sixteen files with insufficient evidence lacked reports (scanned on CSDN⁹ or hard copy file). In addition, 93% (111/120) of files had an entry noting that the Case Manager contacted the Veteran to discuss the chosen option.

Step Six – Document, Monitor and Learn

As previously noted, case managers must undertake a number of activities prior to making a legally compliant decision. After gathering information and reviewing the evidence (steps 1-4), the Case Manager makes a decision (step 5). Decisions must then be formally documented on the CSDN in the resource section of the rehabilitation plan (step 6).

For example, a case manager consulted with a subject matter expert (step 3) but did not document the consultation in step 6. Therefore the findings did not meet the requirements of step 6, which resulted in an incomplete documentation of the decision.

The audit team reviewed the completion of each step and the documentation in each of the 120 decisions and the results are noted in the table below.

| Table 2 – File Review Results | | |
|--------------------------------------|---|--|
| Decision-Making Model – Step | Successful Action of the Decision Step | Proper Documentation of Decision Step |
| Step One – Confirm Eligibility | 100% | 78% |
| Step Two – Assess Situation and Need | 100% | 73% |
| Step Three – Get Facts and Opinions | 75% | 64% |
| Step Four – Develop Options | 19% | 10% |

⁹ Client Service Delivery Network – Veterans Affairs Canada’s electronic system of record. Source: File review and analysis.

| | | |
|--|-----|-----|
| Step Five – Evaluate and Select Preferred Option | 87% | 16% |
| Step Six – Document, Monitor and Learn | 38% | 5% |

Table 2 shows that documentation for steps 1 – 3 are much better than that for steps 4 – 6. Sufficient and appropriate evidence to document the decision ensures that a reasonable person weighing the same evidence would reach the same decision as the Case Manager. In certain situations, case managers used a locally developed template based on the six steps (This template was not a national tool but was developed and used in several area offices). The audit team noted the improved quality of documentation when this template was used. This template will be further addressed under “Opportunities for Improvement,” Section 3.4.

Once the decision is documented, the business processes state that, in most instances, a letter must be provided to the Veteran and another must be retained on file. In addition, the Case Manager must sign the letter. This ensures accountability in the decision-making process. Staff indicated there was confusion about the process for the letters and this was supported by the file review. For decisions which required a letter to be sent, 51% of the files contained a letter on CSDN or in the Veteran’s regional file. Of those completed letters, only 25% included a case manager signature.

The proper documentation for the last three steps is lacking (see Table 2). This is due, in part, to overlapping activities in each step. Staff indicated their concerns with the amount of repetition in the decision-making model. In addition, the amount of documentation required by the model was frustrating for staff. Duplication of documentation is often the key factor cited by staff for not following the decision-making model.

Recommendation 3

It is recommended that the Director General, Service Delivery and Program Management, re-examine and make appropriate changes to the Six-Step Decision-Making Model and communicate changes to staff. (Essential)

Management Response

Management supports the provision of clear and effective guidance to Rehabilitation Program decision makers.

The Six-Step Decision-Making Model will be revised for the Rehabilitation Program and a documentation template to support the decision-making model implemented by April 2014.

3.3 Time Required for Decisions

The time required to make a decision is the total time taken between the submission of a claim and the completion of an event or the rendering of a decision. It attempts to measure the efficiency of a process.

There is no established method for reporting the time taken for decision making on medical/psycho-social decisions for the Rehabilitation Program.

Increasing decision-making authority for medical/psycho-social decisions to front-line staff makes it faster for Veterans to access required medical/psycho-social benefits. Prior to the increased delegation to case managers, some medical/psycho-social decisions required three levels of review before a medical/psycho-social benefit was granted.

While there is a general departmental service standard regarding Veterans' admission to the Rehabilitation Program, the Department has not established the desired length of time required for delegated decision making for medical/psycho-social benefits. Therefore, it was not possible to measure actual performance versus planned results.

Failure to address decisions in an appropriate timeframe may impact a Veteran's efforts to re-establish. Interviews with most staff indicated that they understand the importance of their decisions and the need to make them in a timely manner. In general, responses at all levels of the organization indicated that the length of time for decision making has improved as the authority to make decisions is at the appropriate level.

Staff indicated that decision delays occur due to wait times for medical reports, consultations, increased case/workload, or competing priorities. These are observations that the audit team was unable to quantify as there was no established method for reporting on the time taken to make decisions. A historical comparative analysis to other decisions was also not possible as no similar programs with the same requirements were found.

The time taken to make a decision, as approximated by Audit and Evaluation Division, appears reasonable but is difficult to calculate accurately.

No formal documented process exists to record the length of time taken for medical/psycho-social decisions under the Rehabilitation Program. Furthermore, there is no system date on the CSDN which captures the date when a Veteran requests a health service or benefit. Program Management may want to investigate the potential of additional date fields in the CSDN.

The audit team undertook a file review in order to approximate the time taken to make a decision. There was a lack of appropriate date fields within the CSDN to measure the length of time. Therefore, the audit team used the date of first contact and the decision date for the benefit as the timeframe to calculate the time. In some cases, it was difficult

for the audit team to verify the date of first contact as some of the decisions referred to Veteran requests or specialist reports which were undated.

The following table depicts the approximate time for medical/psycho-social decisions according to ranges of time.

| Table 3 – File Review Results – Approximate Time Taken for Decisions | | |
|---|----------------------------|----------------------------|
| Range | Percentage of Total | Number of Decisions |
| Under 10 days | 56% | 68 of 120 |
| 11–30 days | 28% | 33 of 120 |
| 31–60 days | 13% | 15 of 120 |
| Over 60 days | 2% | 2 of 120 |
| Undetermined | 2% | 2 of 120 |
| Total | 100% | 120 |

Source: File Review and Analysis

The vast majority of decisions reviewed by the audit team (96%) were for services such as physiotherapy, massage therapy, psychological assessments, psychological counselling and progress reports. From the sample, over half (68/120) were under 10 days and 84% (101/120) occurred within 30 days.

In the 10 days and under range, 25% of the decisions occurred in one day. In some of these cases, evidence of direct Veteran contact made the date of first contact clear and the result was a same-day decision. In other cases, there was no evidence of previous contact from the Veteran so the date of first contact and the decision date were considered the same. Also, the audit team noted consultation occurred in 67% of the files reviewed.

In the 11–30 day range, consultation increased to 76% in the files reviewed. Decisions for complex health benefits and services such as multi-disciplinary assessments¹⁰/clinics were noted. These health benefits required increased consultation and coordination and an increased in the length of time taken was expected.

Decisions in the 31–60 day range comprised 13% of the total decisions. Consultation activity occurred in 27% of these files. The audit team noted that the case managers were waiting for information from family physicians and Veterans.

¹⁰ Multi-disciplinary assessments are assessments conducted by a number of health professionals (such as occupational therapists, physiotherapists, psychologists, etc.) who work as a team to develop a comprehensive assessment of the recipient.

Only two decisions exceeded 60 days. One decision, where the program recipient was on vacation, took 62 days, while the other decision took 71 days due to an administrative error.

Overall, the results for the length of time for decision making are positive. Over half of the decisions reviewed were made in less than 10 days and 84% were within 30 days.

3.4 Opportunities for Improvement

The results of the audit team's work indicate that the following would allow VAC to further improve the delegated decision-making process.

- Provision of future training in mental health, programs of choice, benefits grids and the health benefit and services payment process would be beneficial for field staff (Page 6).
- Inclusion of national performance goals related to delegated decision making (Page 7).
- Development and implementation of a national documentation template for delegated decision making (Page 11).

3.5 Audit Opinion

In the opinion of the audit team, decisions made under the delegated decision-making authority were generally adequate. According to the file review, 100% of the decisions made used the proper delegated financial authority. In addition, audit work showed that Veterans were receiving more timely and effective responses from decision-makers due to the increased delegation of authority. The audit did identify some areas for improvement relating to:

- Roles and responsibilities for client service teams;
- Quality review and performance monitoring process; and
- Documentation requirements for the Six-Step Decision-Making Model.

Overall, the program activities related to the management control framework and compliance were determined to be "Generally Acceptable."

4.0 DISTRIBUTION

Deputy Minister

Associate Deputy Minister

Assistant Deputy Minister, Service Delivery

Assistant Deputy Minister, Human Resources and Corporate Services

Assistant Deputy Minister, Policy, Communications and Commemoration

Director General, Service Delivery and Program Management

Director General, Finance

Director General, Communications

Director General, Strategic Coordination, Liaison and Transformation

Executive Director and General Counsel, Legal Services Unit

Executive Director, Bureau of Pension Advocates

Executive Director, Ste. Anne's Hospital

Director General, Field Operations

Director, Case Management and Support Services

Director, Health Care and Rehabilitation Programs

Director, Strategic and Enabling Initiatives

Director, Statistics

Director, Access to Information and Privacy

Area Directors

Office of the Comptroller General of Canada

Office of the Auditor General of Canada

Appendix A - Audit Criteria

| Objective 1: Assess the adequacy of the management control framework including tools, quality assurance and training. | |
|--|---------------|
| Audit Criteria | Result |
| The oversight body/bodies request and receive sufficient, complete, timely and accurate information. | Partially Met |
| Planning and resource allocations consider risk information. | Met |
| Authority, responsibility and accountability are clear and communicated. | Partially Met |
| There is appropriate segregation of duties. | Met |
| The organization provides employees with the necessary training, tools, resources, and information to support the discharge of their responsibilities. | Met |
| The organization has in place a system for the performance evaluation of employees. | Partially Met |

| Objective 2: Assess the consistency, completeness and compliance of decisions. | |
|--|---------------|
| Audit Criteria | Result |
| Compliance with financial and program management laws, policies, and authorities is monitored regularly. | Partially Met |
| Compliance with policy and financial management laws, policies and authorities is adhered to. | Partially Met |

| Objective 3: Determine the time required to make a decision and identify any potential opportunities to improve efficiency. | |
|--|---------------|
| Audit Criteria | Result |
| The decisions resulting from delegated authorities for case managers occur in a timely manner. | Met |
| The Department has clearly defined and documented standards for decision making. | Partially Met |
| Management monitors actual performance against planned results and adjusts course as needed. | Partially Met |

Appendix B – Risk Ranking of Recommendations and Audit Opinion

The following definitions are used to classify the ranking of recommendations and the audit opinion presented in this report.

Audit Recommendations

- | | |
|------------------|--|
| Critical | Relates to one or more significant weaknesses for which no adequate compensating controls exist. The weakness results in a high level of risk. |
| Essential | Relates to one or more significant weaknesses for which no adequate compensating controls exist. The weakness results in a moderate level of risk. |

Audit Opinion

- | | |
|-----------------------------|--|
| Well Controlled | Only insignificant weaknesses relating to the control objectives or sound management of the audited activity are identified. |
| Generally Acceptable | Identified weaknesses, when taken individually or together, are not significant or are compensated by mechanisms in place. The control objectives or sound management of the audited activity are not compromised. |
| Requires Improvement | Identified weaknesses, when taken individually or together, are significant and may compromise the control objectives or sound management of the audited activity. |
| Unsatisfactory | The resources allocated to the audited activity are managed without due regard to most of the criteria for efficiency, effectiveness and economy. |