



Office of the  
Auditor General  
of Canada

Bureau du  
vérificateur général  
du Canada

# **2021–22**

## **Departmental Plan**

Original signed by

**Karen Hogan, CPA, CA**  
Auditor General of Canada

Original signed by

**The Honourable Chrystia Freeland, P.C., M.P.**  
Minister of Finance

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## Message from the Auditor General of Canada

I am pleased to present the Office of the Auditor General of Canada's (OAG's) 2021–22 Departmental Plan, the first of my 10-year mandate. In this report, we set out our priorities, plans, and expected results for the upcoming fiscal year.

One year ago, the OAG's Departmental Plan highlighted our (then-new) strategic plan, which was being finalized at the time. Given the events of 2020, including my appointment as Auditor General, we find ourselves revisiting this plan and adapting it to a new reality none of us could have anticipated. It's no exaggeration to say that the coronavirus disease (COVID-19) pandemic has been a "game changer" for our office. It has had a profound impact on how we operate and in how we collaborate, both among ourselves and with our stakeholders.

At the end of 2020, I was excited to announce a new vision and mission for the OAG:

- Our vision: **To bring together people, expertise, and technology to transform Canada's future, one audit at a time.** Although we are currently working remotely to respect public health advice, articulating this vision has allowed us to unite and find inspiration in this shared goal, which serves as the foundation for everything that we do.
- Our mission: **We serve Canada through leadership and partnership in audits that support trust in public institutions and continued public service excellence.** This mission reinforces the fact that collaborating is critical to our success, and it acts as a constant reminder of the impact of our work.

With the increase in base funding that was announced in the Fall Economic Statement 2020, the OAG is now better positioned to modernize our approaches, tools, and products, and this increase will permit us to restore our performance audit practice.

Given the pandemic's ongoing impact on our operating conditions, there is still much uncertainty as to what working for the OAG will look like a year from now. I am confident that, together, we are well equipped to face this uncertainty. More than ever, it has become obvious that we need to look at "work" as something we do, and not just a place where we go. With this mindset, we look forward to the opportunity that we have to shape our "new normal."

I could not be prouder of my colleagues at the OAG. They are resilient, caring, and devoted to excellence. I thank them all for their support during the first months of my mandate, and I look forward to working together with them to develop and grow the OAG of the future.

Original signed by

Karen Hogan, CPA, CA  
Auditor General of Canada

22 January 2021



Karen Hogan, CPA, CA  
Auditor General of Canada



## **Our core responsibility: Planned results and resources**

This section contains detailed information on the OAG’s planned results and resources for its core responsibility.

### **Legislative auditing**

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

### **Planning highlights**

#### **Operating context**

We expect that in the 2021–22 fiscal year, our operating conditions will continue to be affected by the COVID-19 pandemic. At the outset of the pandemic, Parliament asked us to audit aspects of the government’s pandemic response, and this work is currently ongoing. In response to this request, and in recognition of the significant impact the pandemic is having on Canadians, we reviewed and adapted our audit plan for the upcoming years. We will continue to monitor the situation and adapt accordingly as events unfold.

With the additional funding for the OAG announced in the Fall Economic Statement 2020, we will continue to modernize our approaches, tools, and products, and we will hire the auditors and support staff needed to restore our performance audit practice.

#### **Our strategic framework**

In late 2020, the OAG developed a new vision and mission for the organization. This vision and mission serve to guide us in shaping our culture while emphasizing caring for our people, modernization, and building connections with our stakeholders. Our strategic priorities for the 2021–22 fiscal year align with this vision and mission, and we will review our strategic objectives and performance measures in 2021–22 in order to complete the renewal of our strategic framework.

## Our audits

**Financial audits.** In the 2021-22 fiscal year, we will conduct more than 89 financial audits and related assurance engagements. These include audits of the consolidated financial statements of the Government of Canada and each of the 3 territorial governments, as well as the financial statements of federal Crown corporations, territorial corporations, and other entities, including the United Nations Educational, Scientific and Cultural Organization (UNESCO) and the International Criminal Police Organization (INTERPOL).

**Performance audits.** An increase in operating costs, coupled with years of underfunding, required the OAG to allocate resources away from the performance audit practice over the past decade, so that financial audits required by law could be completed. Having secured the additional permanent funding that we needed, the major focus in the 2021–22 fiscal year will be in restoring the performance audit practice. In 2021–22, we plan to deliver 13 audits, including those presented to Parliament by the Commissioner of the Environment and Sustainable Development and those presented to northern legislative assemblies. This year represents a building block toward reestablishing a broader audit coverage of government programs and spending.

In addition to audits on the government’s response to the COVID-19 pandemic, we also plan to present audits on a variety of social and environmental topics, such as natural health products, water basins, and Internet access for essential services. While a full list of anticipated topics is presented on page 13, this is subject to change on the basis of emerging events and government priorities.

**Special examinations.** Under the *Financial Administration Act*, federal Crown corporations are required to undergo a special examination, which is a special kind of performance audit that reviews Crown corporations’ systems and practices. These examinations are carried out in a cycle, ensuring that each corporation undergoes, at a minimum, 1 examination every 10 years. In the 2021–22 fiscal year, we plan to complete 3 special examinations. A list of the Crown corporations under examination is presented on page 13.

**United Nations’ Sustainable Development Goals.** The OAG is committed to aligning its audit work with the United Nations’ 2030 Agenda for Sustainable Development and the underlying 17 Sustainable Development Goals. All of the OAG’s audits—financial audits, performance audits, and special examinations—contribute to the goal of peace, justice, and strong institutions (Goal 16). In addition, we consider all 17 goals when planning our audit work.



## Planned results

Through our legislative audits, the overall result that the OAG seeks is to contribute to a well-managed and accountable government. Although we recognize that some of our results relating to our audits are not exclusively within our control, we are able to influence the performance of the organizations we audit through the work that we do.

The OAG maintains a departmental results framework for reporting corporate results in accordance with Treasury Board's Policy on Results. It also maintains a performance management framework for internal purposes. As part of the renewal of our strategic framework, both of these are currently being reviewed and updated.

Our departmental results framework of record for the 2021–22 is shown in Exhibit 1.

<b>Exhibit 1—Planned and actual results for legislative auditing</b>					
<b>Departmental result indicators</b>	<b>Target</b>	<b>Date to achieve target</b>	<b>2017–18 Actual results</b>	<b>2018–19 Actual results</b>	<b>2019–20 Actual results</b>
<b>Departmental result: Well-managed and accountable government</b>					
Percentage of audit reports on financial statements without qualifications or "other matters" raised.	100%	Ongoing	Target not met (95%)	Target not met (96%)	Target not met (97%)
Percentage of special examination reports with no significant deficiencies.	100%	Ongoing	Target not met (0%; 0 of 6) <sup>1</sup>	Target not met (44%; 4 of 9) <sup>2</sup>	Target not met (33%; 1 of 3) <sup>3</sup>
Percentage of audit reports to Parliament that are reviewed by parliamentary committees.	At least 65%	Ongoing	Target met (88%)	Target not met (58%)	Target not met (26%) <sup>4</sup>
Percentage of audit recommendations or opinions addressed by entities: For financial audits, percentage of qualifications and "other matters" addressed from one financial audit report to the next.	100%	Ongoing	Target not met (0%; 0 of 4)	Target not met (20%; 1 of 5)	Target not met (25%; 1 of 4)
Percentage of audit recommendations or opinions addressed by entities: For performance audits, percentage of recommendations examined in our performance audit follow-up audits for which progress is assessed as satisfactory.	At least 75%	Ongoing	No follow-up conducted <sup>5</sup>	No follow-up conducted <sup>5</sup>	No follow-up conducted <sup>5</sup>
Percentage of audit recommendations or opinions addressed by entities: For special examinations, percentage of significant deficiencies reported in our special examination reports that are addressed from one examination to the next.	100%	Ongoing	Target met	Target not met (75%; 3 of 4)	Not applicable <sup>6</sup>

Exhibit 1—Planned and actual results for legislative auditing (continued)					
Departmental result indicators	Target	Date to achieve target	2017–18 Actual results	2018–19 Actual results	2019–20 Actual results
Percentage of audits that meet statutory deadlines, where applicable, or our planned reporting dates:					
• financial audits with a statutory deadline and special examinations	100%	Ongoing	Target not met (98%) <sup>7</sup>	Target not met (95%) <sup>8</sup>	Target not met (97%) <sup>9</sup>
• financial audits of federal organizations with no statutory deadline, financial audits of territorial organizations, and performance audits	At least 80%	Ongoing	Target met	Target met	Target met

<sup>1</sup> Significant deficiencies were noted in the special examinations of Atomic Energy of Canada Limited, the Canadian Museum for Human Rights, Export Development Canada, the Great Lakes Pilotage Authority, the National Capital Commission, and Ridley Terminals Inc.

<sup>2</sup> Significant deficiencies were noted in the special examinations of the National Museum of Science and Technology, Marine Atlantic Inc., the Standards Council of Canada, the Canadian Mortgage and Housing Corporation, and the Canada Development Investment Corporation.

<sup>3</sup> Significant deficiencies were noted in the special examinations of the National Gallery of Canada and the Canadian Museum of Immigration at Pier 21.

<sup>4</sup> The parliamentary session was notably shortened in the 2019–20 fiscal year because of the fall 2019 election campaign and the March 2020 recess in the House of Commons related to the COVID-19 pandemic.

<sup>5</sup> Because of budgetary constraints, no follow-up audit work was conducted during this year.

<sup>6</sup> No special examination report that was issued to a Crown corporation's board in the 2019–20 fiscal year had any significant deficiencies carried over from the previous report.

<sup>7</sup> The financial audit report for the National Capital Commission was late.

<sup>8</sup> Three financial audit reports with statutory deadlines were late: the Canada Infrastructure Bank, the National Arts Centre, and National Defence's Reserve Force Pension Plan.

<sup>9</sup> Two financial audit reports with statutory deadlines were late: National Defence's Reserve Force Pension Plan and Ridley Terminals Inc.

Financial, human resources, and performance information for the OAG's program inventory is available in the [GC InfoBase](#).<sup>i</sup>

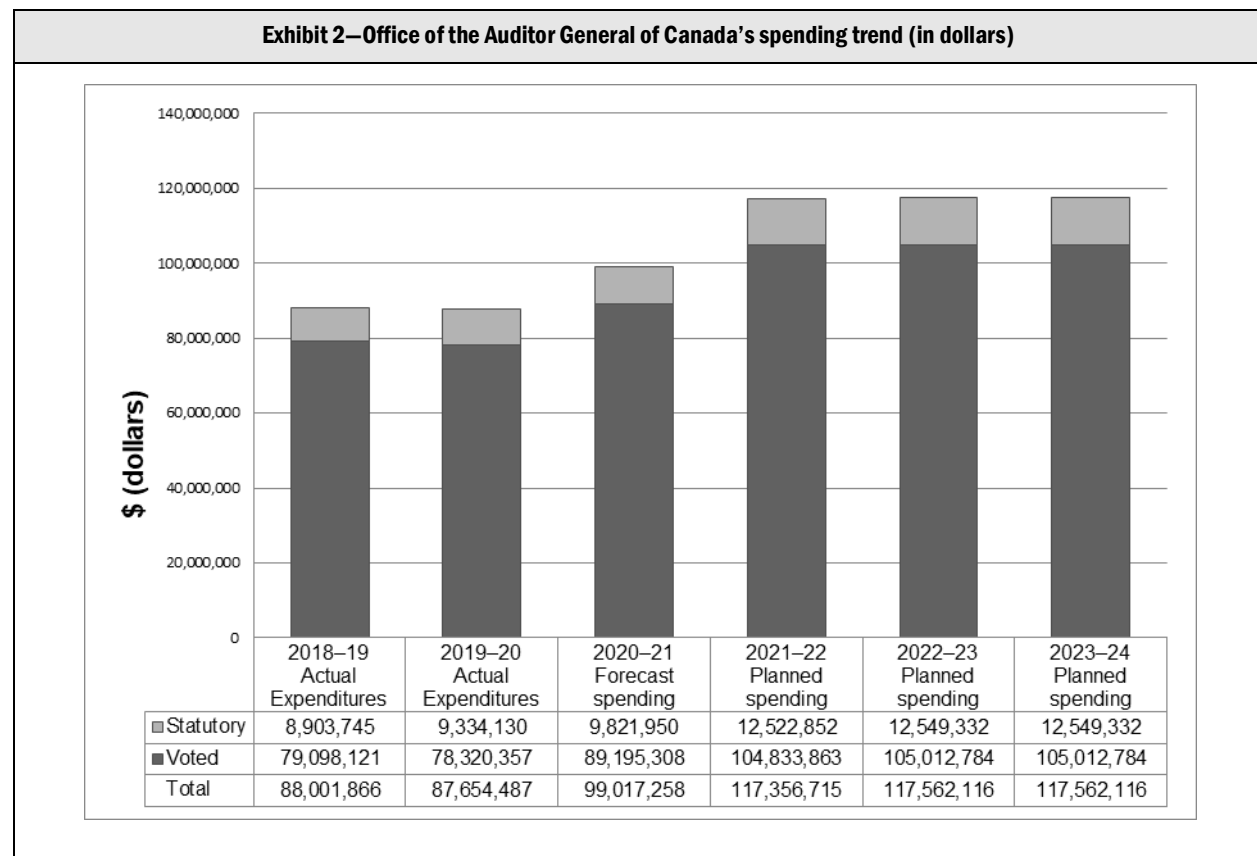
## Spending and human resources

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

### Planned spending

#### OAG’s spending 2018–19 to 2023–24

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



**Note:** “Forecast spending” represents the total cost forecast to affect the current year’s authorities, and “2021–22 Planned spending” refers to those amounts requested in the Main Estimates.

## Planned human resources

Exhibit 3 provides the OAG’s human resources planning summary for the 2021–22 to 2023–24 fiscal years.

Exhibit 3—Human resources planning summary (full-time equivalents)					
Actual 2018–19	Actual 2019–20	Forecast 2020–21	Planned full-time equivalents		
			2021–22	2022–23	2023–24
552	567	624	737	737	737

## Estimates by vote

Information on the Office of the Auditor General of Canada’s organizational appropriations is available in the [2021–22 Main Estimates](#).<sup>ii</sup>

## Future-oriented condensed statement of operations

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

Exhibit 4—Future-oriented statement of operations for the year ending 31 March 2022 (in thousands of dollars)		
Financial information	2020–21 Forecast results	2021–22 Planned results
Financial audits of Crown corporations, territorial governments, and other organizations, and of the summary financial statements of the Government of Canada	67,000	62,600
Performance audits and studies	33,500	50,800
Special examinations of Crown corporations	4,500	5,500
Sustainable development monitoring activities and environmental petitions	1,400	2,000
Professional practices	7,300	8,000
<b>Total cost of operations</b>	<b>113,700</b>	<b>128,900</b>
Total revenues	(1,200)	(1,100)
<b>Net cost of operations before government funding and transfers</b>	<b>112,500</b>	<b>127,800</b>

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

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

<b>Exhibit 5—Reconciliation of net costs of operations to authorities forecast (in thousands of dollars)</b>		
	<b>2020–21 Forecast results</b>	<b>2021–22 Planned results</b>
<b>Net cost of operations before government funding and transfers</b>	<b>112,500</b>	<b>127,800</b>
Adjustments for items recorded as part of net cost of operations but not affecting current year authorities:		
Services provided without charge by other government departments	(14,000)	(15,500)
Amortization of tangible capital assets	(550)	(750)
Total items recorded as part of net cost of operations but not affecting current year authorities	(14,550)	(16,250)
Adjustments for items not recorded as part of net cost of operations but affecting current year authorities:		
Acquisition of tangible capital assets	900	3,400
Decrease in liabilities not previously charged to authorities	150	4,300
Total items not recorded as part of net cost of operations but affecting current year authorities	1,050	7,700
<b>Forecast spending (authorities forecast to be used)</b>	<b>99,000</b>	<b>119,250</b>
Add: Forecast lapse (authorities forecast to be lapsed)	8,418	5,386
<b>Authorities forecast (authorities forecast to be requested)</b>	<b>107,418</b>	<b>124,636</b>
Main Estimates		
Vote 1: Program expenditures	78,085	104,834
Statutory amounts: Contributions to employee benefit plans	9,822	12,523
<b>Total Main Estimates</b>	<b>87,907</b>	<b>117,357</b>
Supplemental operating authorities	16,332	4,100
Authorities carried forward from previous year <sup>1</sup>	3,179	3,179
<b>Authorities forecast (authorities forecast to be requested)</b>	<b>107,418</b>	<b>124,636</b>

<sup>1</sup> The Office of the Auditor General of Canada may carry forward up to 5% of its operating budget (based on Main Estimates program expenditures) into the next fiscal year, subject to parliamentary approval. This carry forward comprises a combination of either lapsed authorities and/or credits for certain pay-related amounts for which authorities were not provided in the current year. The amount expected to be carried forward from 2020–21 into 2021–22 is \$3.2 million.



## Corporate information

### Organizational profile

**Auditor General of Canada:** Karen Hogan, CPA, CA

**Main legislative authorities:**

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

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

**Year established:** 1878

**Minister:** The Honourable Chrystia Freeland, P.C., M.P., Minister of Finance\*

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

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

“[Raison d’être, mandate, and role: Who we are and what we do](#)” is available on the OAG’s website.<sup>iii</sup>

### Operating context

Information on the [operating context](#) is available on the OAG’s website.<sup>iv</sup>

## Reporting framework

The OAG’s departmental results framework and program inventory of record for the 2021–22 fiscal year are shown in Exhibit 6.

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

## Supporting information on the program inventory

Supporting information on planned expenditures, human resources, and results related to the OAG’s program inventory is available in the [GC InfoBase](#).<sup>v</sup>

## Supplementary information tables

The following supplementary information tables are available on the OAG’s website:

- [United Nations’ 2030 Agenda and the Sustainable Development Goals](#)<sup>vi</sup>
- [Departmental Sustainable Development Strategy](#)<sup>vii</sup>
- [Gender-Based Analysis Plus](#)<sup>viii</sup>



## Federal tax expenditures

The OAG’s Departmental Plan does not include information on tax expenditures that relate to its planned results for the 2021–22 fiscal year.

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

## Planned reports for 2021–22

### Reports to Parliament

#### Reports of the Auditor General of Canada

- Providing Support to Indigenous Communities During the Pandemic
- Procurement and Distribution of Personal Protective Equipment and Medical Devices
- Protecting Canada’s Food Supply
- Support for Regionally Based Businesses
- Internet Access for Essential Services
- Outreach to Eligible Benefit Recipients
- Update on Previous Audits

#### Reports of the Commissioner of the Environment and Sustainable Development

- Natural Health Products
- Agenda 2030 Sustainable Development Goals
- Emissions Reduction Fund
- Canadian Water Basins

#### Reports to northern legislative assemblies

- Follow-up on Corrections—Nunavut
- Addictions Prevention and Recovery Services—Northwest Territories

#### Special examination reports

- Farm Credit Canada
- Federal Bridge Corporation
- The Jacques-Cartier and Champlain Bridges Inc.

#### Other reports

- Environmental Petitions Annual Report
- Departmental Progress in Implementing Sustainable Development Strategies
- Commentary on the 2020–2021 Financial Audits

## **Organizational contact information**

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## Appendix: Definitions

### **appropriation (crédit)**

Any authority of Parliament to pay money out of the Consolidated Revenue Fund.

### **budgetary expenditures (dépenses budgétaires)**

Operating and capital expenditures; transfer payments to other levels of government, organizations or individuals; and payments to Crown corporations.

### **core responsibility (responsabilité essentielle)**

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

### **Departmental Plan (plan ministériel)**

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

### **departmental priority (priorité ministérielle)**

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

### **departmental result (résultat ministériel)**

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

### **departmental result indicator (indicateur de résultat ministériel)**

A factor or variable that provides a valid and reliable means to measure or describe progress on a departmental result.

### **departmental results framework (cadre ministériel des résultats)**

A framework that consists of the department's core responsibilities, departmental results and departmental result indicators.

### **Departmental Results Report (rapport sur les résultats ministériels)**

A report on a department's actual accomplishments against the plans, priorities and expected results set out in the corresponding Departmental Plan.

### **experimentation (expérimentation)**

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

**financial audit (audit d'états financiers)**

An audit that provides assurance that financial statements are presented fairly, in accordance with the applicable financial reporting framework.

**full-time equivalent (équivalent temps plein)**

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

**gender-based analysis plus (GBA+) (analyse comparative entre les sexes plus [ACS+])**

An analytical process used to assess how diverse groups of women, men and gender-diverse people experience policies, programs and services based on multiple factors including race, ethnicity, religion, age, and mental or physical disability.

**government-wide priorities (priorités pangouvernementales)**

For the purpose of the 2021–22 Departmental Plan, government-wide priorities refers to those high-level themes outlining the government's agenda in the 2020 Speech from the Throne, namely: Protecting Canadians from COVID-19; Helping Canadians through the pandemic; Building back better – a resiliency agenda for the middle class; The Canada we're fighting for.

**horizontal initiative (initiative horizontale)**

An initiative in which two or more federal organizations are given funding to pursue a shared outcome, often linked to a government priority.

**non-budgetary expenditures (dépenses non budgétaires)**

Net outlays and receipts related to loans, investments and advances, which change the composition of the financial assets of the Government of Canada.

**performance (rendement)**

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

**performance audit (audit de performance)**

An independent, objective, and systematic assessment of how well the government is managing its activities, responsibilities, and resources.

**performance indicator (indicateur de rendement)**

A qualitative or quantitative means of measuring an output or outcome, with the intention of gauging the performance of an organization, program, policy or initiative respecting expected results.

**performance reporting (production de rapports sur le rendement)**

The process of communicating evidence-based performance information. Performance reporting supports decision-making, accountability and transparency.

**plan (plan)**

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

**planned spending (dépenses prévues)**

For Departmental Plans and Departmental Results Reports, planned spending refers to those amounts presented in the Main Estimates.

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

**program (programme)**

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

**program inventory (répertoire des programmes)**

Identifies all of the department's programs and describes how resources are organized to contribute to the department's core responsibilities and results.

**result (résultat)**

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

**special examination (examen spécial)**

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

**statutory expenditures (dépenses législatives)**

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

**strategic outcome (résultat stratégique)**

A long-term and enduring benefit to Canadians that is linked to the organization's mandate, vision and core functions.

**target (cible)**

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

**voted expenditures (dépenses votées)**

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



## Endnotes

- i. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- ii. 2021–22 Main Estimates, <https://www.canada.ca/en/treasury-board-secretariat/services/planned-government-spending/government-expenditure-plan-main-estimates.html>
- iii. Raison d’être, mandate, and role: Who we are and what we do, [http://www.oag-bvg.gc.ca/internet/English/acc\\_rpt\\_e\\_43697.html](http://www.oag-bvg.gc.ca/internet/English/acc_rpt_e_43697.html)
- iv. Operating context, [http://www.oag-bvg.gc.ca/internet/English/acc\\_rpt\\_e\\_43698.html](http://www.oag-bvg.gc.ca/internet/English/acc_rpt_e_43698.html)
- v. GC InfoBase, <https://www.tbs-sct.gc.ca/ems-sgd/edb-bdd/index-eng.html#start>
- vi. United Nations’ 2030 Agenda and the Sustainable Development Goals, [http://www.oag-bvg.gc.ca/internet/English/acc\\_rpt\\_e\\_43699.html](http://www.oag-bvg.gc.ca/internet/English/acc_rpt_e_43699.html)
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