

NATIONAL SECURITY AND INTELLIGENCE REVIEW AGENCY

Statement of Management Responsibility Including Internal Control over Financial Reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the period starting July 12, 2019 and ending March 31, 2020, and all information contained in these financial statements rests with the management of the National Security and Intelligence Review Agency (NSIRA). These financial statements have been prepared by management using the Government of Canada's accounting policies, which are based on Canadian public sector accounting standards.

Management is responsible for the integrity and objectivity of the information in these financial statements. Some of the information in the financial statements is based on management's best estimates and judgment, and gives due consideration to materiality. To fulfill its accounting and reporting responsibilities, management maintains a set of accounts that provides a centralized record of NSIRA's financial transactions. Financial information submitted in the preparation of the Public Accounts of Canada, and included in NSIRA's Departmental Results Report, is consistent with these financial statements.

Management is also responsible for maintaining an effective system of internal control over financial reporting (ICFR) designed to provide reasonable assurance that financial information is reliable, that assets are safeguarded and that transactions are properly authorized and recorded in accordance with the *Financial Administration Act* and other applicable legislation, regulations, authorities and policies.

Management seeks to ensure the objectivity and integrity of data in its financial statements through careful selection, training and development of qualified staff; through organizational arrangements that provide appropriate divisions of responsibility; through communication programs aimed at ensuring that regulations, policies, standards, and managerial authorities are understood throughout the NSIRA and through conducting an annual risk-based assessment of the effectiveness of the system of ICFR.

The system of ICFR is designed to mitigate risks to a reasonable level based on an ongoing process to identify key risks, to assess effectiveness of associated key controls, and to make any necessary adjustments.

A risk-based assessment of the system of ICFR for the year ended March 31, 2020 was completed in accordance with the Treasury Board *Policy on Financial Management* and the results and action plans are summarized in the Annex.

The financial statements of the National Security Intelligence Review Agency have not been audited.

John Davies
Executive Director

Pierre Souigny
Chief Financial Officer

Ottawa, Canada
October 8, 2020

NATIONAL SECURITY AND INTELLIGENCE REVIEW AGENCY

Statement of Financial Position (Unaudited)

As at March 31

(in thousands of dollars)		For the period July 12, 2019 through March 31, 2020	2019
Liabilities			
Accounts payable and accrued liabilities (note 5)	1,560	-	
Vacation pay and compensatory leave	323	-	
Employee future benefits (note 6b)	146	-	
Total liabilities	2,029	-	
Assets			
Financial assets			
Due from Consolidated Revenue Fund	1,536	-	
Accounts receivable and advances (note 7)	90	-	
Total gross financial assets	1,626	-	
Total net financial assets	1,626	-	
Departmental net debt	403	-	
Non-financial assets			
Prepaid expenses	109	-	
Tangible capital assets (note 8)	967	-	
Total non-financial assets	1,076	-	
Departmental net financial position	673	-	

Contractual obligations (note 9)

The accompanying notes form an integral part of these financial statements.

John Davies
Executive Director

Pierre Souigny
Chief Financial Officer

Ottawa, Canada
October 8, 2020

NATIONAL SECURITY AND INTELLIGENCE REVIEW AGENCY

Statement of Operations and Departmental Net Financial Position (Unaudited)

For the Year Ended March 31

	Planned Results 2020	For the period July 12, 2019 through March 31, 2020	2019
(in thousands of dollars)			
Expenses			
Assist the National Security Intelligence Review Agency	-	3,671	-
Internal Services	-	2,659	-
Total Expenses	-	6,330	-
Net cost from continuing operations	-	6,330	-
Net cost of operations before government funding and transfers	-	6,330	-
Government funding and transfers			
Net cash provided by Government of Canada		3,919	-
Change in due from Consolidated Revenue Fund		1,536	-
Services provided without charge by other government departments (note 10a)		611	-
Transfer of assets and liabilities from other government departments (note 2)		937	-
Net cost of operations after government funding and transfers		(673)	-
Departmental net financial position - Beginning of year		-	-
Departmental net financial position - End of year		673	-

Segmented information (note 11)

The accompanying notes form an integral part of these financial statements.

NATIONAL SECURITY AND INTELLIGENCE REVIEW AGENCY

Statement of Change in Departmental Net Debt (Unaudited)

For the Year Ended March 31

(in thousands of dollars)	For the period July 12, 2019 through March 31, 2020	2019
Net cost of operations after government funding and transfers	(673)	-
Change due to tangible capital assets		
Acquisition of tangible capital assets	14	-
Transfer of tangible capital asset to other government department	953	-
Total change due to tangible capital assets	967	-
Change due to prepaid expenses	109	-
Net increase (decrease) in departmental net debt	403	-
Departmental net debt - Beginning of year	-	-
Departmental net debt - End of year	403	-

NATIONAL SECURITY AND INTELLIGENCE REVIEW AGENCY

Statement of Cash Flow (Unaudited)

For the Year Ended March 31

(in thousands of dollars)	For the period	
	July 12, 2019 through March 31, 2020	2019
Operating activities		
Net cost of operations before government funding and transfers	6,330	-
Non-cash items:		-
Transfer of tangible capital asset to/from other government department	953	
Services provided without charge by other government departments (note 10a)	(611)	-
Variations in Statement of Financial Position:		
Increase (decrease) in accounts receivable and advances	90	-
Increase (decrease) in prepaid expenses	109	-
Decrease (increase) in accounts payable and accrued liabilities	(1,560)	-
Decrease (increase) in vacation pay and compensatory leave	(323)	-
Decrease (increase) in future employee benefits	(146)	-
Cash used in operating activities	3,905	-
Capital investing activities		
Acquisitions of tangible capital assets (note 8)	14	-
Cash used in capital investing activities	14	-
Net cash provided by Government of Canada		
	3,919	-

The accompanying notes form an integral part of these financial statements.

NATIONAL SECURITY AND INTELLIGENCE REVIEW AGENCY

Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

1. Authority and objectives

On July 12, 2019 Bill C-59 enacted the *National Security and Intelligence Review Agency Act (NSIRA Act)*, and repealed the provisions of the *Canadian Security Intelligence Service Act (CSIS Act)* which governed the activities of Security Intelligence Review Committee (SIRC). The National Security Intelligence Review Agency (NSIRA) has a statutory mandate to review the activities of the Canadian Security Intelligence Service (CSIS) and the Communications Security Establishment (CSE), as well as the national security and intelligence activities of all other federal departments and agencies. To fulfill its review mandate, NSIRA has unfettered access to classified information other than Cabinet confidences. In addition, NSIRA inherited the complaints investigation functions of the SIRC, which was responsible for hearing complaints from members of the public regarding the actions of CSIS, as well as those related to the revocation or denial of security clearances. Going forward, it will also hear complaints regarding the CSE, as well as national security-related complaints regarding the Royal Canadian Mounted Police (RCMP).

To achieve its strategic outcome and deliver results for Canadians, NSIRA articulates its plans and priorities based on the core responsibility and program inventory included below:

Assist the NSIRA

Support the Conduct of Reviews and Investigations, and the Development of Reports

The secretariat will assist NSIRA members in fulfilling the agency's mandate. The Secretariat will conduct a range of activities to support the agency, including accessing relevant information and providing strategic and expert advice in the conduct of reviews, quasi-judicial investigation of complaints and the development of reports. It will also provide administrative support in arranging for briefings, hearings and consultations with stakeholders and international counterparts, and support to ensure compliance with security requirements.

Internal Services

Internal support services are groups of related activities and resources that are administered to support the needs of programs and other corporate obligations of an organization. These groups are: Management and Oversight Services; Communications Services; Legal Services; Human Resources Management Services; Financial Management Services; Information Management Services; Information Technology Services; Real Property Services; Materiel Services; Acquisition Services; and Other Administrative Services. Internal Services include only those activities and resources that apply across an organization and not to those provided specifically to a program.

2. Government Reorganization

Through the enactment of the *NSIRA Act* and the repeal of the *CSIS Act*, the activities and the responsibilities of the defunct SIRC were transferred to NSIRA. As a result, the net assets of \$2,349,184 and net liabilities of \$1,412,420 have been transferred to the NSIRA, resulting in an adjustment to NSIRA's net financial position of \$936,764.

These financial statements represent the partial year results of operations for the period July 12, 2019 through March 31, 2020, and the financial position of the NSIRA as at March 31, 2020, including all transferred assets and liabilities.

3. Summary of significant accounting policies

These financial statements are prepared using NSIRA's accounting policies stated below, which are based on Canadian public sector accounting standards. The presentation and results using the stated accounting policies do not result in any significant differences from Canadian public sector accounting standards.

NATIONAL SECURITY AND INTELLIGENCE REVIEW AGENCY

Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

3. Summary of significant accounting policies (continued)

Significant accounting policies are as follows:

(a) Parliamentary authorities

NSIRA is financed by the Government of Canada through Parliamentary authorities. Financial reporting of authorities provided to NSIRA do not parallel financial reporting according to generally accepted accounting principles since authorities are primarily based on cash flow requirements. Consequently, items recognized in the Statement of Operations and Departmental Net Financial Position and in the Statement of Financial Position are not necessarily the same as those provided through authorities from Parliament. Note 4 provides a reconciliation between the bases of reporting. The planned results amounts in the "Expenses" and "Revenues" sections of the Statement of Operations and Departmental Net Financial Position are the amounts reported in the Future-Oriented Statement of Operations included in the 2019-2020 Departmental Plan. Planned results are not presented in the "Government funding and transfers" section of the Statement of Operations and Departmental Net Financial Position and in the Statement of Change in Departmental Net Debt because these amounts were not included in the 2019-2020 Departmental Plan.

(b) Net cash provided by Government of Canada

NSIRA operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by NSIRA is deposited to the CRF, and all cash disbursements made by NSIRA are paid from the CRF. The net cash provided by Government is the difference between all cash receipts and all cash disbursements, including transactions between departments of the Government.

(c) Amounts due from or to the CRF

Amounts due from or to the CRF are the result of timing differences at year-end between when a transaction affects authorities and when it is processed through the CRF. Amounts due from the CRF represent the net amount of cash that NSIRA is entitled to draw from the CRF without further authorities to discharge its liabilities.

(d) Expenses

Expenses are recorded on an accrual basis:

- ✓ Transfer payments are recorded as an expense in the year the transfer is authorized and all eligibility criteria have been met by the recipient.
- ✓ Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.
- ✓ Services provided without charge by other government departments for accommodation, employer contributions to the health and dental insurance plans and workers' compensation are recorded as operating expenses at their carrying value.

(e) Employee future benefits

- ✓ **Pension benefits:** Eligible employees participate in the Public Service Pension Plan, a pension plan administered by the Government. NSIRA's contributions to the Plan are charged to expenses in the year incurred and represent the total departmental obligation to the Plan. NSIRA's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the financial statements of the Government of Canada, as the Plan's sponsor.
- ✓ **Severance benefits:** The accumulation of severance benefits for voluntary departures ceased for applicable employee groups. The remaining obligation for employees who did not withdraw benefits is calculated using information derived from the results of the actuarially determined liability for employee severance benefits for the Government as a whole.

(f) Accounts receivable

Accounts receivable are initially recorded at cost and when necessary, an allowance for valuation is recorded to reduce the carrying value of accounts receivable to amounts that approximate their net recoverable value.

NATIONAL SECURITY AND INTELLIGENCE REVIEW AGENCY

Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

3. Summary of significant accounting policies (continued)

(g) Non-financial assets

All tangible capital assets having an initial cost of \$5,000 or more are recorded at their acquisition cost. Tangible capital assets do not include immovable assets located on reserves as defined in the *Indian Act*, works of art, museum collection and Crown land to which no acquisition cost is attributable, and intangible assets.

Inventories are valued at cost and are comprised of spare parts and supplies held for future program delivery and are not primarily intended for resale. Inventories that no longer have service potential are valued at the lower of cost or net realizable value.

(h) Measurement uncertainty

The preparation of these financial statements requires management to make estimates and assumptions that affect the reported and disclosed amounts of assets, liabilities, revenues and expenses reported in the financial statements and accompanying notes at March 31. The estimates are based on facts and circumstances, historical experience, general economic conditions and reflect the Government's best estimate of the related amount at the end of the reporting period. The most significant items where estimates are used are contingent liabilities, the liability for employee future benefits and the useful life of tangible capital assets. Actual results could significantly differ from those estimated. Management's estimates are reviewed periodically and, as adjustments become necessary, they are recorded in the financial statements in the year they become known.

NATIONAL SECURITY AND INTELLIGENCE REVIEW AGENCY

Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

4. Parliamentary authorities

NSIRA receives most of its funding through annual Parliamentary authorities. Items recognized in the Statement of Operations and Departmental Net Financial Position and the Statement of Financial Position in one year may be funded through Parliamentary authorities in prior, current or future years. Accordingly, NSIRA has different net results of operations for the year on a government funding basis than on an accrual accounting basis. The differences are reconciled in the following tables:

(a) Reconciliation of net cost of operations to current year authorities used

(in thousands of dollars)	For the period July 12, 2019 to March 31, 2020	2019
Net cost of operations before government funding and transfers	6,330	-
Adjustments for items affecting net cost of operations but not affecting authorities:		
Services provided without charge by other government departments	(611)	-
Decrease / (increase) in vacation pay and compensatory leave	(76)	-
Decrease / (increase) in employee future benefits	(72)	-
Refund of prior years' expenditures	(1)	-
Total items affecting net cost of operations but not affecting authorities	(760)	-
Adjustments for items not affecting net cost of operations but affecting authorities:		
Acquisition of tangible capital assets	14	-
Increase / (decrease) in prepaid expenses	28	-
Accounts receivable and advances	13	-
Total items not affecting net cost of operations but affecting authorities	55	-
Current year authorities used	5,625	-

(b) Authorities provided and used

(in thousands of dollars)	For the period July 12, 2019 to March 31, 2020	2019
Authorities provided:		
Vote 1 - Operating expenditures	22,468	-
Statutory amounts	371	-
Less:		
Lapsed: Operating	(17,214)	-
Current year authorities used	5,625	-

NATIONAL SECURITY AND INTELLIGENCE REVIEW AGENCY

Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

5. Accounts payable and accrued liabilities

The following table presents details of NSIRA's accounts payable and accrued liabilities:

(in thousands of dollars)	For the period July 12, 2019 to	
	March 31, 2020	2019
Accounts payable - Other government departments and agencies	306	-
Accounts payable - External parties	(8)	-
Accounts payable and accrued liabilities transferred in from other government department (note 2)	1,262	-
Total accounts payable	1,560	-
Total accounts payable and accrued liabilities	1,560	-

6. Employee future benefits

(a) Pension benefits

NSIRA's employees participate in the Public Service Pension Plan (the "Plan"), which is sponsored and administered by the Government of Canada. Pension benefits accrue up to a maximum period of 35 years at a rate of two percent per year of pensionable service, times the average of the best five consecutive years of earnings. The benefits are integrated with Canada/Québec Pension Plan benefits and they are indexed to inflation.

Both the employees and the Agency contribute to the cost of the Plan. Due to the amendment of the *Public Service Superannuation Act* following the implementation of provisions related to Economic Action Plan 2012, employee contributors have been divided into two groups - Group 1 related to existing plan members as of December 31, 2012 and Group 2 relates to members joining the Plan as of January 1, 2013. Each group has a distinct contribution rate.

The 2019-20 expense amounts to \$325,594 (\$0 in 2018-19). For Group 1 members, the expense represents approximately 1.01 times (1.01 times in 2018-19) the employee contributions and, for Group 2 members, approximately 1.00 times (1.00 times in 2018-19) the employee contributions.

NSIRA's responsibility with regard to the Plan is limited to its contributions. Actuarial surpluses or deficiencies are recognized in the Consolidated Financial Statements of the Government of Canada, as the Plan's sponsor.

NATIONAL SECURITY AND INTELLIGENCE REVIEW AGENCY

Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

6. Employee future benefits (continued)

(b) Severance benefits

Severance benefits provided to NSIRA's employees were previously based on an employee's eligibility, years of service and salary at termination of employment. However, since 2011 the accumulation of severance benefits for voluntary departures progressively ceased for substantially all employees. Employees subject to these changes were given the option to be paid the full or partial value of benefits earned to date or collect the full or remaining value of benefits upon departure from the public service. By March 31, 2018, substantially all settlements for immediate cash out were completed. Severance benefits are unfunded and, consequently, the outstanding obligation will be paid from future authorities.

The changes in the obligations during the year were as follows:

(in thousands of dollars)	For the period July 12, 2019 to March 31, 2020	2019
Accrued benefit obligation - Beginning of year	-	-
Accrued benefit obligation transferred in from other government department	74	-
Expense for the year	72	-
Accrued benefit obligation - End of year	146	-

7. Accounts receivable and advances

The following table presents details of NSIRA's accounts receivable and advances balances:

(in thousands of dollars)	For the period July 12, 2019 to March 31, 2020	2019
Receivables - Other government departments and agencies	(21)	-
Receivables - External parties	11	-
Employee advances	2	-
Accounts receivable and advances transferred in from other government department (note 2)	98	-
Net accounts receivable	90	-

NATIONAL SECURITY AND INTELLIGENCE REVIEW AGENCY

Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

8. Tangible capital assets

Amortization of tangible capital assets is done on a straight-line basis over the estimated useful life of the asset as follows:

Asset class	Amortization Period
Informatics hardware	3 to 5 years
Other equipment	10 to 15 years

Cost						Accumulated Amortization					Net Book Value	
Capital Asset Class	Opening Balance	Acquisitions	Adjustments (1)	Disposals and Write-Offs	Closing Balance	Opening Balance	Amortization	Adjustments (1)	Disposals and Write-Offs	Closing Balance	For the period July 12, 2019 to March 31, 2020	2019
(in thousands of dollars)												
Informatics hardware	-	-	279	-	279	-	-	120	-	120	159	-
Other equipment	-	14	998	-	1,012	-	-	204	-	204	808	-
	-	14	1,277	-	1,291	-	-	324	-	324	967	-

(1) Adjustments to capital assets include the values of assets transferred from the SIRC following its closure effective July 12, 2019.

NATIONAL SECURITY AND INTELLIGENCE REVIEW AGENCY

Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

9. Contractual obligations

The nature of NSIRA's activities may result in some large multi-year contracts and obligations whereby NSIRA will be obligated to make future payments in order to carry out its programs or when the services/goods are received. Significant contractual obligations that can be reasonably estimated are summarized as follows:

(in thousands of dollars)	2021	2022	2023	2024	2025	2026 and subsequent	Total
Professional and special services	117	-	-	-	-	-	117
Information	32	-	-	-	-	-	32
Repair and maintenance	74	-	-	-	-	-	74
Transportation and communications	32	-	-	-	-	-	32
Total	255	-	-	-	-	-	255

NATIONAL SECURITY AND INTELLIGENCE REVIEW AGENCY

Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

10. Related party transactions

NSIRA is related as a result of common ownership to all government departments, agencies, and Crown Corporations.

NSIRA enters into transactions with these entities in the normal course of business and on normal trade terms.

During the year, NSIRA received common services which were obtained without charge from other government departments as disclosed below.

a) Common services provided without charge by other government departments

During the year, NSIRA received services without charge from certain common service organizations, related to accommodation, the employer's contribution to the health and dental insurance plans and workers' compensation coverage. These services provided without charge have been recorded at the carrying value in NSIRA's Statement of Operations and Departmental Net Financial Position as follows:

(in thousands of dollars)	For the period July 12, 2019 to March 31, 2020	2019
Accommodation	316	-
Employer's contribution to the health and dental insurance plans	295	-
Total	611	-

The Government has centralized some of its administrative activities for efficiency, cost-effectiveness purposes and economic delivery of programs to the public. As a result, the Government uses central agencies and common service organizations so that one department performs services for all other departments and agencies without charge. The costs of these services, such as the payroll and cheque issuance services provided by Public Services and Procurement Canada are not included in NSIRA's Statement of Operations and Departmental Net Financial Position. The costs of information technology infrastructure services provided by Shared Services Canada, following the transfer of responsibilities in November 2011 are also not included in NSIRA's Statement of Operations and Departmental Net Financial Position.

b) Other transactions with other government departments and agencies

(in thousands of dollars)	For the period July 12, 2019 to March 31, 2020	2019
Expenses	2,325	-

NATIONAL SECURITY AND INTELLIGENCE REVIEW AGENCY

Notes to the Financial Statements (Unaudited)

For the Year Ended March 31

11. Segmented information

Presentation by segment is based on NSIRA's Departmental Results Framework. The presentation by segment is based on the same accounting policies as described in the Summary of significant accounting policies in note 3. The following table presents the expenses incurred and revenues generated for the main program alignments, by major object of expense and by major type of revenue. The segment results for the period are as follows:

(in thousands of dollars)	Assist the NSIRA	Internal Services	For the period	
			July 12, 2019 to March 31, 2020	2019
Expenses				
Salaries and employee benefits	2,971	1,025	3,996	-
Professional and special services	160	1,201	1,361	-
Accommodation	316	-	316	-
Transportation and communications	103	122	225	-
Information	13	65	78	-
Acquisition of machinery and equipment	20	53	73	-
Repair and maintenance	-	115	115	-
Rentals	1	50	51	-
Utilities, materials and supplies	10	30	40	-
Other	76	(1)	75	-
Total Expenses	3,670	2,660	6,330	-
Net cost from continuing operations	3,670	2,660	6,330	-

NATIONAL SECURITY AND INTELLIGENCE REVIEW AGENCY

Annex to the Statement of Management Responsibility Including Internal Control over Financial Reporting for Fiscal Year 2019-20 (unaudited)

1. Introduction

This document provides summary information on measures taken by the National Security Intelligence Review Agency (NSIRA) to maintain an effective system of internal control over financial reporting (ICFR) including information on internal control management, assessment results and related action plans.

2. Departmental system of internal control over financial reporting

2.1 Internal Control Management

NSIRA recognizes the importance of setting the tone from the top to help ensure that staff at all levels understand their roles in maintaining effective financial systems of ICFR and are well equipped to exercise these responsibilities effectively. In accordance with a Memorandum of Understanding, NSIRA's financial transactions are processed by the Privy Council Office (PCO) within their financial system and are for the most part subject to the same control environment.

NSIRA relies on PCO control measures to a large extent, but also recognizes the importance of ensuring that it implements its own complementary measures. To this end, NSIRA ensures that all managers with financial delegation have completed the appropriate training course prior to exercising their delegation. NSIRA has implemented a rigorous governance and accountability structure to support the oversight of its system of internal control, which includes:

- Values and ethics framework;
- Organizational accountability structures as they relate to internal control management to support sound financial management including roles and responsibilities for senior managers in their areas of responsibility;
- Evidence of effective planning and reporting activities which includes multiple financial reviews and regular financial reporting to all managers including senior management;
- Integrated risk management and on-going quality assurance and monitoring activities;
- On-going communication and training on statutory requirements, policies, and procedures for sound financial management and control; and
- Monitoring and regular updates as needed on internal control management plus assessment results and action plan.

2.2 Service Arrangements relevant to financial statements

NSIRA relies on other organizations for the processing of certain transactions that are recorded in its financial statements, and relies on these service providers to ensure an adequate system of ICFR is maintained over services provided to NSIRA.

Common Arrangements:

- Public Services and Procurement Canada (PSPC) centrally administers the payments of salaries, the procurement of certain goods and services and provides accommodation services
- On behalf of the employer, the Treasury Board Secretariat (TBS) provides NSIRA with information used to calculate various accruals and allowances
- Shared Services Canada (SSC) provides IT infrastructure services to NSIRA in the areas of data centre and network services. SSC also provides the service for the acquisition and provision of hardware and software for workplace technology devices to NSIRA.

Specific Arrangements:

- As aforementioned, NSIRA's financial transactions are processed by PCO within their financial system and are for the most part subject to the same control environment. These services are the subject of a MOU between the two organizations.

3. Departmental assessment results during fiscal year 2019-20

New or significantly amended key controls - As a result of the Covid-19 pandemic, select business processes were modified to enable them to remain operational and effective while key staff work remotely. Digital signatures were introduced consistent with the approach identified by the Office of the Comptroller General to enable financial and other authorizations to continue to operate efficiently and effectively at NSIRA. This impacted multiple processes relying on the use of signatures including expenditures, delegation of authority, and procurement. Year-end close processes were modified as needed due to the requirement for staff to work remotely, however the impacts were not significant. Changes to the resulting redesigned processes have been documented.

On-going monitoring program - NSIRA continues to ensure its compliance with Treasury Board Guidelines

4. Departmental action plan

4.1 Progress during fiscal year 2019-20

NSIRA's management team, along with the support of the Privy Council Office, has maintained a financial system and an internal control mechanism that ensures that financial information is understandable, relevant, reliable and comparable.

4.2 Departmental action plan for the next fiscal year and subsequent fiscal years

We understand our responsibility in terms of appropriate financial comptrollership and communication with the public, and we will continue to ensure that financial controls are in place and rigorous reporting process are in place going forward.