



# Audit of Budgeting and Forecasting

Internal Audit Division

Recommended for approval

by the CAS Audit Committee on September 16, 2022

**APPROVAL (electronic signature):**

*Original approved by D. Carreau, September 21, 2022*

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**Table of Contents**

- A. Executive Summary ..... i**
- B. Statement of Conformance ..... i**
- C. Introduction .....2**
  - a) Background..... 2
  - b) Objective, criterion, scope and methodology ..... 3
- D. Observations and recommendations .....5**
  - a) Governance is in place with opportunities to support ExCom and improve budget timeliness... 5
  - b) Forecasting accountability could be improved ..... 6
  - c) There are tools and system controls, with an opportunity to increase automation ..... 8
  - d) Workforce capacity could be enhanced ..... 9
- E. Conclusion.....11**
- F. Annex A – Audit Criteria and Results by Criterion.....12**
- G. Annex B – Management Action Plan.....13**

## A. Executive Summary

1. The Courts Administration Service (CAS) was established in 2003 to provide administrative services to four superior courts of record. CAS is at arm's length from the Government of Canada and enhances accountability for the use of public money. Budgeting and forecasting are important to set goals, manage resources, make informed financial decisions, and align resources to priorities.
2. This audit assessed the budgeting and forecasting processes and controls to support sound financial management at CAS. The Resource Management Division (RMD) is responsible for CAS' budgeting process and for 2022-23, CAS updated its budgeting process, including the addition of multi-year budgeting; CAS is also in the process of upgrading its financial system. For 2022-23, CAS reported an approximate budget of \$99 million, where nearly \$68 million was allocated to salary.
3. It was determined that CAS has a governance structure in place to approve and allocate its budget, has financial system controls and tools to ensure that CAS' overall budget is not surpassed, and staff to monitor forecasting and provide support to responsibility centre (RC) managers. In terms of governance, the Executive Committee (ExCom) could be supported in its decision-making role with help from another committee making recommendations, and a calendar to plan for all required consultations to complete the budget earlier in the fiscal year.
4. Financial management advisors (FMA) support RC managers with their budgeting and forecasting throughout the year; however, due to workload and manual tools, there is less time than desired to perform a challenge function on budgets and forecasts. CAS should continue with the upgrade of its financial system and seek to automate budgeting and forecasting tools. CAS is actively working on stabilizing its existing team that supports budgeting and forecasting, including its FMAs, and determining the team's optimal size for CAS' needs. Additionally, to improve RC manager accountability related to forecasting, and help alleviate budget pressures, a forecasting commitment should be included on executive performance agreements.

## B. Statement of Conformance

5. This audit conforms to the Treasury Board's *Policy on Internal Audit* and *Directive on Internal Audit* and the Institute of Internal Auditors' (IIA) *International Professional Practices Framework*. CAS' Internal Audit Division is independent, and internal auditors performed their work with objectivity as defined by the IIA's *International Standards for the Professional Practice of Internal Auditing*.
6. I would like to thank the officials from the Courts Administration Service for their collaboration and support provided to the audit team.

Sophie Frenette, CIA CRMA  
Chief Audit Executive

## C. Introduction

### a) Background

7. CAS was established on July 2, 2003, with the coming into force of the Courts Administration Service Act (*CAS Act*). CAS' role is to support Canada's justice system by providing innovative, timely and efficient judicial, registry, corporate and digital services to the Courts. By delivering these services, CAS enables the Courts to hear and resolve the cases before them fairly, without delay and as efficiently as possible. CAS services also facilitate access to justice for all Canadians by enabling litigants and legal counsel to submit disputes and other matters to be heard before the Courts.
8. Effective budgeting and forecasting are essential to managing resources with any organization and this audit assessed the budgeting and forecasting processes and controls at CAS. Budgeting can be defined as the allocation of the departments' funding to its RCs that manage its business lines and priorities and it is the total amount of money it can spend over a set period of time. Forecasting is the regular review of the allocated budgets to determine if there should be reallocations based on evolving priorities. For 2022-23, CAS reported an approximate budget of \$99 million and 761 planned full-time equivalents, where approximately 69% of this budget is for salary and employee benefit expenses, and 31% is for operational expenses.
9. As per the Treasury Board *Policy on Financial Management*, Deputy heads are responsible for ensuring that timely and accurate departmental financial information is available to support decision making in the department and governance and oversight over financial management are effective. Successful budgeting and forecasting relies on the coordinated actions of a number of stakeholders, including:
  - the Chief Administrator, as the deputy head and accounting officer;
  - the Chief Financial Officer (CFO), as the lead of the departmental financial management function; and
  - senior departmental managers, understood as departmental managers who report directly to the deputy head as defined in the *Policy on Financial Management*, as they lead plans and budgets for their areas of responsibility.
10. The RMD is responsible for monitoring CAS' budgeting and forecasting, along with other financial management activities. For budgeting and forecasting, the RMD provide financial management advice and analysis related to salary, operating and maintenance expenditures, budgeting, forecasts, and budget reallocations.
11. RC managers are also involved in the budgeting and forecasting process and have to fulfill their financial responsibilities and accountabilities in accordance with the *Financial Administration Act* and other related requirements. They establish financial plans and budgets for their areas of management, and monitor forecasts in-year for potential reallocations.

12. The 2021-22 budget for the RMD was about \$921,000, of which approximately \$913,000 was for salary, and \$8,300 for operating and maintenance. The RMD has 13 approved positions, it reports to the Director General, Finance & Contracting Services and Deputy CFO (this position has been occupied on an acting basis since May 2021), and it is under the authority of the Executive Director, Corporate Services and CFO (this position has been occupied by the new CFO since November 2021).
13. CAS is engaged in upgrading its financial system, FreeBalance, to version 7. The current version of FreeBalance is no longer supported by the vendor, it has performance issues resulting in downtime, and it has no ability to perform multi-year budgeting. While the financial system and spreadsheets are used to monitor budgets, spreadsheets are relied on to establish forecasts and analyze the budgets. CAS originally intended to upgrade its financial system to a SAP system through a Government of Canada initiative; but in the spring of 2021, it was determined to not be financially sustainable for small departments.
14. An external review of CAS was completed in June 2021, the *Review of Financial Management and Internal Controls*, to determine if the financial management controls and practices were effective at ensuring the integrity of financial management and supporting the resource management process. In response, CAS worked to change its budget process in 2021-22 to advance the priorities of the Courts and CAS and to conduct a multi-year budgeting process. Additionally, Finance mapped its processes and controls related to budgeting and forecasting, with the help of an external accounting firm which was completed in March 2022, as per its internal controls over financial management program. It is Finance's plan to have the external accounting firm conduct operational testing of these controls in 2022-23.

#### b) Objective, criterion, scope and methodology

15. The **objective** of this audit was to assess the budgeting and forecasting processes and controls to support sound financial management.
16. This audit included four **criterion** related to governance, financial system controls, accountabilities, and workforce capacity. **Annex A** provides a summary of the findings based on the criteria.
17. The **scope** of the audit included all activities for the 2022-23 budgeting cycle, up to June 23, 2022. The audit excluded integrated departmental planning, as CAS intended to pursue this activity in 2022-23; however, this plan is no longer moving forward at this time.
18. The audit **methodology** included the following activities:
  - Interviewed members of Finance and Human Resources;

- Reviewed documents such as the Policy on Financial Management, governance committee Terms of References and Records of Decisions, finance tools and templates, and budget related processes for fiscal year 2022-23;
- Reviewed financial system controls;
- Calculated and analyzed forecasting variances for 2020-21 - note that data for 2021-22 was not available at the time of the analysis as year-end financial information was not finalized;
- Surveyed ExCom members regarding their role in the oversight of budgeting and forecasting – it was administered between April 12 – 22, 2022, to all eight members, with a 63% response rate; and
- Surveyed RC managers regarding their role in budgeting and forecasting - it was administered between April 12 – 25, 2022, to 52 RC managers, with a 44% response rate.

19. This audit was conducted in accordance with the Treasury Board's *Policy on Internal Audit* and *Directive on Internal Audit* and the Institute of Internal Auditors' (IIA) *International Professional Practices Framework*. CAS' internal audit function is independent, and internal auditors performed their work with objectivity as defined by the IIA's *International Standards for the Professional Practice of Internal Auditing*.

## D. Observations and recommendations

### a) Governance is in place with opportunities to support ExCom and improve budget timeliness

20. Establishing departmental governance for financial management is important to monitor performance, empower the CFO to provide strategic financial advice, and ensure that financial authorities are risk-based and empower program delivery. The ExCom is CAS' most senior decision-making body and provides direction on financial resources. As per the CAS Act, the Chief Justices also participate in budgeting. The Chief Justice Steering Committee's Terms of Reference, last updated in 2012, includes a responsibility to provide input and guidance on CAS' budget.
21. Surveys with CAS managers highlighted the following results relevant to governance:
- 80% of ExCom members who responded to the survey gave a negative assessment to the committee for challenging budgets and forecasts, and 60% of the respondents gave a negative assessment on multi-year budgeting. These results may be due to all survey respondents being ExCom members for less than one year, and survey comments highlighted an opportunity to provide orientation to new members on ExCom roles.
  - Approximately half of RC managers who responded to the survey gave a positive assessment of the transparency and timeliness of budget decisions, and 65% gave a positive assessment of ExCom's efficiency at making budget allocation and reallocation decisions.
  - About half of RC managers respondents agreed that they understood the process for budget pressures.
22. CAS is engaged in reviewing its internal governance structure, following a consultation carried out by the CAS Internal Audit function in August 2021. The report concluded that the single committee supporting ExCom, the Senior Management Committee, was not performing its role. At the present time, there is no committee within CAS supporting ExCom with its budgeting and forecasting responsibilities. There is a level-two Investment Review Board, but its mandate does not include budgeting and forecasting. Additionally, as a result of turnover in the Corporate Secretariat, there have been delays in documenting records of decisions, including five presentations related to budgeting and forecasting made between June and November 2021.
23. The audit validated that ExCom was supporting budgeting and forecasting, including reallocations and strategies to respond to budget pressures. As the CAS internal governance structure undergoes change, efficiency could be improved by having more support for ExCom with its budgeting and forecasting responsibilities. This could be achieved by having a committee (permanent, ad hoc, existing or new) responsible to review and challenge budget allocations, and ensuring that budget allocations are aligned to CAS' four strategic priorities (Digital Courts and Virtual Hearings; National Court Facilities and Courtrooms; Our Workforce; and Service Excellence) and making recommendations to ExCom. This committee could address survey findings (identified in paragraph

21) by broadening participation in budgeting and forecasting decisions and result in more strategic ExCom discussions.

**Recommendation:**

1. The Executive Director, Transformation, Strategy and Communications should identify a committee to support the Executive Committee with its budgeting and forecasting responsibilities.
  
24. The annual budget setting cycle was modified for 2022-23 to include multi-year budgeting and a calendar of activities was communicated to all RC managers. The budget process started on December 6, 2021 with intentions to allocate budgets by the end of the fiscal year. After delays in implementing the calendar, including two months to receive Chief Justice endorsement, the budget was approved by the ExCom on June 9, 2022 and entered in the financial system by June 14, 2022.
  
25. The timely allocation of budgets is a responsibility of the CFO, as per the Treasury Board *Policy on Financial Management*, and this supports RC managers in carrying out CAS operations. It would be beneficial going forward to develop a calendar for the budgeting process, to ensure that all activities such as the annual CAS Strategic Planning Retreat, and consultations with the ExCom, the Chief Justice Steering Committee, and other key stakeholders, are aligned, to approve budgets and allocate them in the financial system as early as possible in the fiscal year.

**Recommendation:**

2. The Executive Director, Corporate Services & CFO should establish a calendar to allocate budgets into the financial system as early as possible in the fiscal year. The calendar should include budgeting activities that consists of consultations on CAS strategic planning with the ExCom, the Chief Justices, and other key stakeholders.

**b) Forecasting accountability could be improved**

26. RC managers are responsible to manage their budgets and perform forecasting to determine if portions of their budget will not be used or if more funding is required; this will allow money to be reallocated across CAS to its strategic priorities and to address budget pressures. As of March 10, 2022, CAS had 64 RC managers, where 25 were executives. RC manager roles, responsibilities, and accountabilities related to budgeting and forecasting are not documented in a central location but rather throughout various documents, templates, and emails. Not having the information in a central location makes it harder for RC managers to find reference material when needed to perform their duties, especially when new to the role. However, based on the RC manager survey, over 90% of respondents agreed they understand their roles, responsibilities, and accountabilities.
  
27. CAS' FMAs support all RC managers throughout the year. Every quarter FMAs work with RC managers to review their budget and validate forecasting. There is no formal forecasting accuracy target at CAS. Based on interviews, a benchmark of 5% was suggested as a typical forecasting target.



As part of the audit work, forecasting variances were calculated for all RCs at the end of the second quarter (Q2 - September 30) and the third quarter (Q3 - December 31) for 2020-21. This analysis was performed with data contained in quarterly forecasting spreadsheets provided by Finance as the financial system does not contain forecasting data. The results of the analysis were as follow:

- For CAS as a whole:
  - i. The Q2 forecast was 6.9% above the year-end spend. The variation represents a materiality of nearly \$7.4 million.
  - ii. The Q3 forecast was 7.29% below the year-end spend. The variation represents a materiality of nearly \$6.8 million.
- For individual RCs:
  - i. The Q2 forecasts when compared to year-end spend, ranged from -53% to +94%. 19/82 RCs (23%) were within a 5% variation.
  - ii. The Q3 forecasts when compared to year-end spend, ranged from -79% to +94%. 25/82 RCs (30%) were within a 5% variation.

28. Overall, it can be concluded that the forecasting accuracy for CAS as a whole was close to a 5% target in Q2 and Q3 for 2020-21, and the performance of individual RCs should be more closely monitored. Some of the higher variations can be explained by RCs with small budgets that required changes throughout the year. Having a meaningful target, calculated using reliable data, and monitoring forecasting is important as it can allow CAS to reallocate funds earlier to areas of higher priority. Having a specific target will also help reinforce RC manager accountability. Even though monitoring of forecasting should be improved, CAS was within its budget carry-forward limit of 5% for 2021-22 and therefore the consequence of its high forecasting variances was not too impactful.

29. Executives are subject to the Performance Management Program and it encourages excellence in performance by setting clear objectives, evaluating achievement of results, recognizing and rewarding performance, and providing a framework for consistency in performance management. It was noted that CAS executives do not currently have commitments related to forecasting in their performance management agreements and therefore CAS is considering developing one for 2022-23. Finance and Human Resources should identify a reliable source of financial data (ideally reports from the financial system, not spreadsheets) and establish a calendar so that year-end financial data aligns with the performance management cycle. To ensure results for all of CAS are monitored, a commitment for executives should encompass the non-executive RC managers that report to them.

**Recommendation:**

3. The Executive Director, Corporate Services & CFO should develop a forecasting target as an executive Performance Management Agreement commitment, with a source of reliable data, to encourage accuracy and timely action on budgets and forecasts.

**c) There are tools and system controls, with an opportunity to increase automation**

30. Multiple tools and templates are in use for budgeting and forecasting, including salary and quarterly budgeting and forecasting spreadsheets. These tools are deemed to meet the needs of RMD staff; however, as they are manual, time consuming, and error prone, FMAs reported a need for better tools. 48% of RC managers agreed that CAS has sufficient tools and templates, yet 60% believe that the tools are not user-friendly and expressed a desire for greater modernization.
31. One tool that is deemed useful is the dashboard for RC managers, that provides budget, commitment, and expense information for operating and maintenance. This dashboard has a live-link to FreeBalance and is regularly used by 78% of RC managers. However, the dashboard does not include salary, and as a result reports are created monthly for salary forecasting - this is a manual and time consuming process. 87% of RC managers agreed that including salary information in the dashboard would be beneficial.
32. The planned upgrade to FreeBalance has begun; however, the implementation is delayed from July 2022 to September 2022. The version upgrade is expected to contain new functionalities such as an integrated salary module, multi-year commitment and budgets, and the automation of many items; however, there is no set date by which the budgeting functionalities will be available. By maximizing the use of reporting tools and automation, it could allow RMD staff to dedicate a greater proportion of time to analysis, challenging forecasts, and providing more value to RC managers. It is also not yet known if the upgraded financial system will have sufficient capability to enable a salary dashboard, which would allow managers to access real-time information on 69% of CAS budgets.

**Recommendation:**

4. The Executive Director, Corporate Services & CFO should establish a long term plan to increase automation of budgeting and forecasting, including system components for multi-year commitments, budgets, and a tool for real-time salary information for RC managers.
33. During 2021-22 as part of CAS' plan for internal controls over financial management, Finance had its budgeting and forecasting business processes and internal controls documented and tested for design effectiveness by an external accounting firm. As this exercise was not completed until late March 2022, this audit was not able to include all identified controls in the testing; however, key controls were already identified and tested. As it is Finance's plan to have the same external accounting firm conduct operational testing of these controls in 2022-23, the accounting firm will be able to use this engagement to help with their assessment as some identified controls were deemed not to be functioning as intended.
34. Financial system controls are essential to ensure CAS' overall budget is not surpassed. During the course of the audit, interviews identified financial system controls to prevent over-spending of funds

at the departmental level and over-committing and over-spending of funds at the RC level. The following controls were observed:

- **RC level:** System controls are modified to accommodate the delay in the approval of budget allocations. As a result, accounting operations can enter commitments and payments into FreeBalance, without an allocated budget, and with system warnings. Finance confirmed that once the budget is approved and uploaded into the system, controls at the RC level are reinstated and RC managers are not be able to exceed their allocated budget.
- **CAS level:** The audit observed a control to ensure that CAS' overall budget would not be surpassed.

The RMD manages the implementation of system controls for budgeting.

35. To compensate for the delay in allocating budgets for 2022-23, RMD encouraged RC managers to continue with operations and to proceed with requisitions and payments pending the approval of budgets. However, some RC managers put activities on hold until budgets were allocated into FreeBalance. This is a possible issue of miscommunication and transparency as 52% of RC managers agreed that decisions related to initial budget allocations were made in a transparent manner.
36. While financial system controls are in place to manage the budget and they are regularly monitored by FMAs, CAS needs its financial system to automate much of its budgeting and forecasting tools to improve efficiency and to help generate more in-depth analysis to add greater value.

#### d) Workforce capacity could be enhanced

37. The RMD is responsible for CAS' budgeting and forecasting process and other responsibilities related to costing and internal reporting, the Main Estimates, the Annual Reference Level Update, and supplementary estimates. For 2021-22, the RMD budget was approximately \$921,000 with 99% dedicated to salary. The RMD currently has 14 positions, 13 of which are approved; though, not all are staffed, encumbered or dedicated to budgeting activities.
38. Staffing and turnover have been issues for the RMD since 2020-21. Key positions, such as the Director and one FMA, are filled in acting capacities and the other FMA is hired in a term position. The RMD has developed its staffing priorities and has since increased its hiring efforts to stabilize the team and reduce individual workloads. Workload is reported as high, especially for the two FMAs - one FMA is responsible for 31 RCs from Corporate Services and all major projects, while the second is responsible for 57 RCs from Judicial & Registry Services and the Salary Management Team. FMAs stated they are not sufficiently challenging budgets and forecasts, including not meeting monthly with all RC managers, and therefore most RC managers are met quarterly. Despite this workload, over 91% of RC managers are satisfied with the FMA challenge function.
39. RMD management are aware of the high workload and expectations placed on its staff, including the FMAs. Therefore, to start 2022-23, the RMD provided support to the two full-time FMAs by assigning more junior staff to take on some of their responsibilities and part of the workload was

taken by the acting Director. Even though FMAs are getting help to reduce their workload, RMD management should consider reassessing the optimal number of resources and competencies required to support a successful resource management function, including FMAs.

40. This is similar to the finding from the *Review of Financial Management and Internal Controls*, dated June 30, 2021, which stated, “CAS budget and positions have grown over the years, but internal services have struggled to cope with the increased demand.” and “It is essential that the team accountable for financial management and controls has the appropriate competencies and skills.” and part of the recommendation stated, “...confirm the number of financial positions required and the composition and competency of its financial workforce.” To address its staffing stability, workload and required skills, the RMD should regularly evaluate its staffing needs, including the required number of FMA positions, to support CAS’ budgeting and forecasting efforts. With potential changes in 2022-23 to FreeBalance’s capabilities and CAS transitioning towards activity-based analysis and costing, these should assist with the level of work and resources required.

## E. Conclusion

41. Budgeting and forecasting are critical to the success of an organization. This audit assessed the budgeting and forecasting processes and controls to support sound financial management at CAS. The department has processes and a governance structure in place to approve and allocate its budget, financial systems and tools to ensure CAS' overall budget is not surpassed, and staff to monitor forecasting and provide support to RC managers.
  
42. With recent turnover in the ExCom and the RMD, the planned operational testing of internal controls for budgeting and forecasting by an external accounting firm, and the upcoming upgrade to the financial system, CAS has the opportunity to make enhancements to its budgeting and forecasting controls and approach. CAS should better support its governance function for budgeting and forecasting, plan to consult key stakeholders in a timely manner so that budgets are allocated as early as possible, develop an executive performance management commitment related to forecasting, and increase automation for budgeting and forecasting tools.
  
43. CAS is working to improve its budgeting and forecasting processes and controls, and with these changes the organization can continue to enhance its financial management.

## F. Annex A – Audit Criteria and Results by Criterion

Audit Criteria	Audit Result - Level
<b>Criterion 1:</b> A Governance is in place and ensures that budget allocations are timely, aligned with priorities, and financial pressures are monitored.	<b>Controlled</b>
<b>Criterion 2:</b> A financial system and tools are in place to support multi-year budgeting and forecasting, and controls are functioning as intended.	<b>Moderate Issues</b>
<b>Criterion 3:</b> Responsibility centre manager accountabilities are well defined, understood, and exercised, and performance is monitored to reinforce stewardship of financial resources.	<b>Moderate Issues</b>
<b>Criterion 4:</b> The Resource Management Division has a sustainable workforce to support budgeting, forecasting and perform a challenge function.	<b>Controlled</b>

Level	Definition
<b>Well controlled</b>	Well managed, no material weaknesses noted, and effective.
<b>Controlled</b>	Managed with controls working somewhat as expected, and improvements are needed.
<b>Moderate issues</b>	Requires management focus. At least one of the following criteria are met: <ul style="list-style-type: none"> <li>▪ Control weaknesses, but exposure is limited because likelihood of risk occurring is not high, or</li> <li>▪ Control weaknesses, but exposure is limited because impact of the risk is not high.</li> </ul>
<b>Significant improvements required</b>	Requires immediate management focus. At least one of the following three criteria are met: <ul style="list-style-type: none"> <li>▪ Financial or area of high risk to the Department;</li> <li>▪ Control deficiencies represent serious exposure; or</li> <li>▪ Major deficiencies in overall control structure.</li> </ul>

### G. Annex B – Management Action Plan

Recommendations	Management Action Plan	Responsible Office	Completion Date
<p>1. The Executive Director, Transformation, Strategy and Communications should identify a committee to support the Executive Committee with its budgeting and forecasting responsibilities.</p>	<p>Agreed. The Governance Secretariat will ensure that:</p> <p>1) The Executive Committee’s Terms of Reference are updated to articulate clear roles and responsibilities related to budgeting and forecasting.</p>	<p>Executive Director, Transformation, Strategy and Communications</p>	<p>December 31, 2022</p>
	<p>2) The Senior Management Committee provide support to the Executive Committee with its budgeting and forecasting responsibilities in 2022-2023 and going forward.</p>		<p>December 31, 2022</p>
	<p>3) The Senior Management Committee’s Terms of Reference are updated to articulate clear roles and responsibilities related to budgeting and forecasting, including how it supports the Executive Committee.</p>		<p>March 31, 2023</p>
	<p>4) It establishes an interconnected annual calendar of budgeting and forecasting milestones for the Executive Committee and the Senior Management Committee. In developing the calendar, there will be coordination with Finance.</p>		<p>June 30, 2023</p>
	<p>5) It will assess:</p> <p>a) the effectiveness of the approach where the Senior Management Committee supports the Executive Committee with its ongoing budgeting and forecasting responsibilities, and</p> <p>b) the degree to which budget allocations are timely and aligned with priorities, and whether financial pressures are appropriately monitored.</p>		

Recommendations	Management Action Plan	Responsible Office	Completion Date
<p>2. The Executive Director, Corporate Services &amp; CFO should establish a calendar to allocate budgets into the financial system as early as possible in the fiscal year. The calendar should include budgeting activities that consists of consultations on CAS strategic planning with the ExCom, the Chief Justices, and other key stakeholders.</p>	<p>The Finance and Procurement team will create a calendar for the budget process by end of summer.</p>	<p>Executive Director, Corporate Services &amp; CFO</p>	<p>August 31, 2022</p>
<p>3. The Executive Director, Corporate Services &amp; CFO should develop a forecasting target as an executive Performance Management Agreement commitment, with a source of reliable data, to encourage accuracy and timely action on budgets and forecasts.</p>	<p>1) The Finance and Procurement team will work in collaboration with Human Resources and Executives to identify a reliable source of data, develop forecasting targets, a forecasting commitment, and an appropriate methodology to pilot in 2023-24 a Performance Management Agreement commitment in Executive PMAs.</p>	<p>Executive Director, Corporate Services &amp; CFO</p>	<p>March 31, 2023</p>
	<p>2) Following the pilot, the Finance and Procurement team, along with Human Resources, will review the results of the pilot and modify where required, and then implement an executive PMA forecasting commitment for fiscal year 2024-25.</p>		<p>July 31, 2024</p>
<p>4. The Executive Director, Corporate Services &amp; CFO should establish a long term plan to increase automation of budgeting and forecasting, including system components for</p>	<p>CAS is currently upgrading its legacy system and will incorporate automation when ever possible. Following the upgrade of the systems and stabilization period, Finance will create a long term plan to further increase automation, including for budgeting and forecasting.</p>	<p>Executive Director, Corporate Services &amp; CFO</p>	<p>May 31, 2023</p>



Recommendations	Management Action Plan	Responsible Office	Completion Date
multi-year commitments, budgets, and a tool for real-time salary information for RC managers.			

*The management action plan in response to the Audit of Budgeting and Forecasting was developed for recommendations that align with areas of priority for the Courts Administration Service. Timelines were developed with existing capacity, or where it is not sufficient, a strategy to obtain capacity has been integrated in the management action plan.*

Original signed on September 15, 2022

Original signed on September 20, 2022

*July 21, 2022*

Prepared by:

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Prepared by:

Jean-François Talbot,  
Executive Director, Corporate Services  
and Chief Financial Officer

Reviewed by:

Executive Committee  
presentation date