

National Security and Intelligence Review Agency Secretariat

Statement of Management Responsibility Including Internal Control over Financial Reporting

Responsibility for the integrity and objectivity of the accompanying financial statements for the year ended March 31, 2024, and all information contained in these financial statements rests with the management of the National Security and Intelligence Review Agency (NSIRA) Secretariat. 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 the NSIRA Secretariat's financial transactions. Financial information submitted in the preparation of the Public Accounts of Canada, and included in the NSIRA Secretariat'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 Secretariat 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.

The NSIRA Secretariat will be subject to periodic Core Control Audits performed by the Office of the Comptroller General and will use the results of such audits to adhere to the Treasury Board *Policy on Financial Management*. In the interim, the NSIRA Secretariat has undertaken a risk-based assessment of the system of ICFR for the year ended March 31, 2024, in accordance with the Treasury Board *Policy on Financial Management*, and the action plan is summarized in the simplified annex.

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

Original Signed By

Original Signed By

Charles Fugère, Executive Director
Ottawa, Canada
September 6, 2024

Martyn Turcotte, Director General, Corporate
Services and Chief Financial Officer

National Security and Intelligence Review Agency Secretariat

Statement of Financial Position (*Unaudited*)

As at March 31

(in thousands of dollars)

	2024	2023
Liabilities		
Accounts payable and accrued liabilities (Note 4)	\$1,669	\$1,433
Vacation pay and compensatory leave	495	632
Employee future benefits (Note 5b)	212	229
Total liabilities	2,376	2,294
Financial assets		
Due from Consolidated Revenue Fund	1,470	1,000
Accounts receivable and advances (Note 6)	309	518
Total net financial assets	1,779	1,518
Departmental net debt	597	776
Non-financial assets		
Prepaid expenses	61	6
Tangible capital assets (Note 7)	7,331	4,824
Total non-financial assets	7,392	4,830
Departmental net financial position	\$6,795	\$4,054
Contractual obligations (Note 8)		

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

Charles Fugère, Executive Director
Ottawa, Canada
September 6, 2024

Martyn Turcotte, Director General, Corporate
Services and Chief Financial Officer

National Security and Intelligence Review Agency Secretariat

Statement of Operations and Departmental Net Financial Position *(Unaudited)*

For the Year Ended March 31

(in thousands of dollars)

	<u>2024</u>	<u>2024</u>	<u>2023</u>
	Planned Results	Actual	Actual
Expenses			
NSIRA Secretariat Reviews and Complaints Investigations (Note 10)	\$10,807	\$9,594	\$8,359
Internal Services (Note 10)	12,202	8,629	11,227
Total expenses	23,009	18,223	19,586
Net cost from continuing operations	23,009	18,223	19,586
Net cost of operations before government funding and transfers	23,009	18,223	19,586
Government funding and transfers			
Net cash provided by Government of Canada		19,061	17,929
Change in due from Consolidated Revenue Fund		470	308
Services provided without charge by other government departments (Note 9a)		1,437	1,265
Transfer of overpayments		(4)	9
Net cost of operations after government funding and transfers		(2,741)	75
Departmental net financial position – Beginning of year		4,054	4,129
Departmental net financial position – End of year		\$6,795	\$4,054

Segmented information (Note 10)

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

National Security and Intelligence Review Agency Secretariat

Statement of Change in Departmental Net Debt (*Unaudited*) For the Year Ended March 31

(in thousands of dollars)

	<u>2024</u>	<u>2023</u>
	Actual	Actual
Net cost of operations after government funding and transfers	\$ (2,741)	\$ 75
Change due to tangible capital assets		
Acquisition of tangible capital assets (Note 7)	2,822	755
Amortization of tangible capital assets (Note 7)	(315)	(664)
Total change due to tangible capital assets	2,507	91
Change due to prepaid expenses	55	(65)
Increase (decrease) in departmental net debt	(179)	101
Departmental net debt - Beginning of year	776	675
Departmental net debt - End of year	\$ 597	\$ 776

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

National Security and Intelligence Review Agency Secretariat

Statement of Cash Flows (*Unaudited*)

For the Year Ended March 31

(in thousands of dollars)

	2024	2023
Operating activities		
Net cost of operations before government funding and transfers	\$18,223	\$19,586
Non-cash items:		
Amortization of tangible capital assets	(315)	(664)
Services provided without charge by other government departments (Note 9a)	(1,437)	(1,265)
Transfer of overpayments	4	(9)
Variations in Statement of Financial Position:		
Increase (decrease) in accounts receivable and advances	(209)	(119)
Increase (decrease) in prepaid expenses	55	(65)
Decrease (increase) in accounts payable and accrued liabilities	(236)	(213)
Decrease (increase) in vacation pay and compensatory leave	137	(76)
Decrease (increase) in future employee benefits	17	(1)
Cash used in operating activities	16,239	17,174
Capital investing activities		
Acquisitions of tangible capital assets (Note 7)	2,822	755
Cash used in capital investing activities	2,822	755
Net cash provided by Government of Canada	\$19,061	\$17,929

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

National Security and Intelligence Review Agency Secretariat

Notes to the Financial Statements (*Unaudited*) For the Year Ended March 31

1. Authority and objectives

NSIRA, and the NSIRA Secretariat, were both established, effective July 12, 2019, under the National Security and Intelligence Review Agency Act (NSIRA Act).

The NSIRA Secretariat is a division of the federal public administration as set out in column 1 of Schedule I.1 of the Financial Administration Act whose appropriate minister is the Prime Minister.

One mandate of NSIRA is to review Government of Canada national security and intelligence activities to assess whether they are lawful, reasonable, and necessary. NSIRA also has a quasi-judicial mandate; it investigates complaints from members of the public on the activities of the Canadian Security Intelligence Service (CSIS), the Communications Security Establishment (CSE), the Royal Canadian Mounted Police (RCMP), as well as certain other national security-related complaints. The NSIRA Secretariat's role is to assist NSIRA in fulfilling its mandate.

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

NSIRA Secretariat Reviews and Complaints Investigations

The NSIRA Secretariat supports the Agency in the delivery of its mandate. Independent scrutiny contributes to strengthening the accountability framework for national security and intelligence activities and to enhancing public confidence. Ministers and Canadians are informed whether national security and intelligence activities undertaken by Government of Canada institutions are lawful, reasonable, and necessary.

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; 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. Summary of significant accounting policies

These financial statements are prepared using NSIRA Secretariat'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 Secretariat

Notes to the Financial Statements (*Unaudited*)

For the Year Ended March 31

Significant accounting policies are as follows:

(a) Parliamentary authorities

NSIRA Secretariat is financed by the Government of Canada through Parliamentary authorities. Financial reporting of authorities provided to NSIRA Secretariat 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 3 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 2023-2024 Departmental Plan. The planned results amounts 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 were prepared for internal management purposes and have not been previously published.

(b) Net cash provided by Government of Canada

NSIRA Secretariat operates within the Consolidated Revenue Fund (CRF), which is administered by the Receiver General for Canada. All cash received by NSIRA Secretariat is deposited to the CRF, and all cash disbursements made by NSIRA Secretariat 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 Secretariat is entitled to draw from the CRF without further authorities to discharge its liabilities.

(d) Expenses

- i. Vacation pay and compensatory leave are accrued as the benefits are earned by employees under their respective terms of employment.
- ii. 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

- i. **Pension benefits:** Eligible employees participate in the Public Service Pension Plan, a pension plan administered by the Government. NSIRA Secretariat's contributions to the Plan are charged to expenses in the year incurred and represent the total departmental obligation to the Plan. NSIRA Secretariat'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.
- ii. **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.

National Security and Intelligence Review Agency Secretariat

Notes to the Financial Statements (*Unaudited*) For the Year Ended March 31

(f) Non-financial assets

All tangible capital assets having an initial cost of \$10,000 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.

(g) 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.

(h) Related party transactions

Related party transactions, other than inter-entity transactions, are recorded at the exchange amount.

Inter-entity transactions are transactions between commonly controlled entities. Inter-entity transactions, other than restructuring transactions, are recorded on a gross basis, and are measured at the carrying amount, except for the following:

- i. Services provided on a recovery basis are recognized as revenues and expenses on a gross basis and measured at the exchange amount.
- ii. Certain services received on a without charge basis are recorded for departmental financial statement purposes at the carrying amount.

National Security and Intelligence Review Agency Secretariat

Notes to the Financial Statements (*Unaudited*)

For the Year Ended March 31

3. Parliamentary authorities

NSIRA Secretariat 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 Secretariat 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)

	<u>2024</u>	<u>2023</u>
Net cost of operations before government funding and transfers	\$18,223	\$19,586
Adjustments for items affecting net cost of operations but not affecting authorities:		
Amortization of tangible capital assets	(315)	(664)
Services provided without charge by other government departments	(1,437)	(1,265)
Increase / (decrease) in vacation pay and compensatory leave	137	(76)
Increase / (decrease) in employee future benefits	17	(1)
Refund of prior years' expenditures	102	6
Total items affecting net cost of operations but not affecting authorities	(1,496)	(2,000)
Adjustments for items not affecting net cost of operations but affecting authorities		
Acquisition of tangible capital assets	2,822	755
Increase / (decrease) in prepaid expenses	55	(65)
Accounts receivable and advances	42	13
Total items not affecting net cost of operations but affecting authorities	2,919	703
Current year authorities used	<u>\$19,646</u>	<u>\$18,289</u>

National Security and Intelligence Review Agency Secretariat

Notes to the Financial Statements (*Unaudited*) For the Year Ended March 31

(b) Authorities provided and used

(in thousands of dollars)

	2024	2023
Authorities provided:		
Vote 1 – Operating expenditures	\$22,633	\$28,074
Statutory amounts	1,558	1,300
Less:		
Lapsed: Operating	(4,545)	(11,085)
Current year authorities used	\$19,646	\$18,289

National Security and Intelligence Review Agency Secretariat

Notes to the Financial Statements (*Unaudited*) For the Year Ended March 31

4. Accounts payable and accrued liabilities

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

(in thousands of dollars)

	2024	2023
Accounts payable - Other government departments and agencies	\$429	\$425
Accounts payable - External parties	1,240	1,008
Total accounts payable	1,669	1,433
Total accounts payable and accrued liabilities	\$1,669	\$1,433

5. Employee future benefits

(a) Pension benefits

NSIRA Secretariat'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 NSIRA Secretariat 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 2023-24 expense amounts to \$1,393,438 (\$1,178,731 in 2022-23). For Group 1 members, the expense represents approximately 1.02 times (1.02 times in 2022-23) the employee contributions and, for Group 2 members, approximately 1.00 times (1.00 times in 2022-23) the employee contributions.

NSIRA Secretariat'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 Secretariat

Notes to the Financial Statements *(Unaudited)* For the Year Ended March 31

(b) Severance benefits

Severance benefits provided to NSIRA Secretariat'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, 2024, 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)

	2024	2023
Accrued benefit obligation - Beginning of year	\$229	\$228
Expense for the year	21	1
Benefits paid during the year	(38)	-
Accrued benefit obligation - End of year	\$212	\$229

6. Accounts receivable and advances

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

(in thousands of dollars)

	2024	2023
Receivables - Other government departments and agencies	237	454
Receivables - External parties	49	40
Employee advances	23	24
Net accounts receivable	\$309	\$518

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Notes to the Financial Statements (*Unaudited*) For the Year Ended March 31

7. 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 10 years
Other equipment	3 to 30 years
Leasehold improvements	Over the useful life of the improvement or the lease term, whichever is shorter

Assets under construction are recorded in the applicable asset class in the year they are put into service and are not amortized until they are put into service.

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Capital Asset Class	Cost					Accumulated Amortization					Net Book Value	
	Opening Balance	Acquisitions	Adjustments (1)	Disposal and Write-Offs	Closing Balance	Opening Balance	Amortization	Adjustments (1)	Disposals and Write-Offs	Closing Balance	2024	2023
(in thousands of dollars)												
Informatics hardware	335	33	-	167	201	307	26	-	167	166	35	28
Other equipment	1,124	-	-	-	1,124	543	121	-	-	665	459	581
Leasehold improvements	1,005	-	-	-	1,005	837	168	-	-	1,005		167
Assets under construction	4,048	2,789	-	-	6,837	-		-	-		6,837	4,048
Total	6,512	2,822	-	167	9,167	1,687	315	-	167	1,836	7,331	4,824

(1) Adjustments include assets under construction that were transferred to the other categories upon completion of the assets.

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Notes to the Financial Statements *(Unaudited)* For the Year Ended March 31

8. Contractual obligations

The nature of NSIRA Secretariat's activities may result in some large multi-year contracts and obligations whereby the Department 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:

<i>(in thousands of dollars)</i>	Acquisitions of goods and services	Total
2025	\$3,054	\$3,054
2026	45	45
2027	45	45
2028	45	45
2029		
2030 and subsequent		
Total	\$3,189	\$3,189

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Notes to the Financial Statements (Unaudited) For the Year Ended March 31

9. Related party transactions

NSIRA Secretariat is related as a result of common ownership to all government departments, agencies, and Crown corporations. Related parties also include individuals who are members of key management personnel or close family members of those individuals, and entities controlled by, or under shared control of, a member of key management personnel or a close family member of that individual.

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

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

(a) Common services provided without charge by other government departments

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

<i>(in thousands of dollars)</i>	2024	2023
Accommodation	\$500	\$500
Employer's contribution to the health and dental insurance plans	937	765
Total	\$1,437	\$1,265

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 and audit services provided by the Office of the Auditor General are not included in the Department's Statement of Operations and Departmental Net Financial Position.

(b) Other transactions with other government departments and agencies

<i>(in thousands of dollars)</i>	2024	2023
Expenses	\$6,816	\$7,324

National Security and Intelligence Review Agency Secretariat

Notes to the Financial Statements *(Unaudited)*

For the Year Ended March 31

10. Segmented information

Presentation by segment is based on the Department's core responsibility. The presentation by segment is based on the same accounting policies as described in the Summary of significant accounting policies in Note 2. The following table presents the expenses incurred and revenues generated for the main core responsibilities, by major object of expense and by major type of revenue. The segment results for the period are as follows:

(in thousands of dollars)

	NSIRA Secretariat Reviews and Complaints Investigations	Internal Services	2024	2023
Expenses				
Salaries and employee benefits	\$9,268	\$3,640	\$12,908	\$11,017
Professional and special services	249	3,560	3,809	3,672
Accommodation		544	544	519
Transportation and communications	179	227	406	364
Information	8	2	10	17
Acquisition of machinery and equipment		121	121	47
Repair and maintenance		2,831	2,831	3,643
Amortization of tangible capital assets		315	315	664
Rental		165	165	215
Utilities, materials, and supplies		52	52	39
Other	(110)	(2,828)	(2,938)	(611)
Total expenses	9,594	8,629	18,223	19,586
Net cost from continuing operations	\$9,594	\$8,629	\$18,223	\$19,586

National Security and Intelligence Review Agency Secretariat

Simplified Annex to the Statement of Management Responsibility Including Internal Control over Financial Reporting of NSIRA Secretariat for Fiscal Year 2023-24 (unaudited)

1. Introduction

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

Detailed information on NSIRA Secretariat's authority, mandate, and programs can be found in our Departmental Plan for the 2024 to 2025 fiscal year and our Departmental Results Report for the 2023 to 2024 fiscal year.

<https://nsira-ossnr.gc.ca/publications>

2. Departmental system of internal control over financial reporting

In support of an effective system of internal control, NSIRA Secretariat conducted self-assessments of key control areas that were identified to be assessed in the 2023 to 2024 fiscal year. A summary of the assessment results and action plan is provided in subsection B.2.

NSIRA Secretariat completed the assessment of key control areas as indicated in the following table. A summary of the results, action plans, and additional details are also provided.

2.1 Service Arrangements relevant to financial statements

NSIRA Secretariat 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 Secretariat.

Common Arrangements:

- Public Services and Procurement Canada, which administers the payment of salaries and the procurement of goods and services, and provides accommodation services
- Shared Services Canada, which provides IT infrastructure services
- Treasury Board of Canada Secretariat, which provides information on public service insurance and centrally administers payment of the employer's share of contributions toward statutory employee benefit plans

Readers of this simplified annex may refer to the annexes of the above-noted departments for a greater understanding of the systems of internal control over financial reporting related to these specific services.

Specific Arrangements:

- Prior to fiscal 2021-22, in accordance with a Memorandum of Understanding (MOU) between the two organizations, NSIRA Secretariat relied on the Privy Council Office (PCO) for the performance of financial services, including relevant control measures. Effective, April 1, 2021, NSIRA Secretariat entered into a new MOU with PCO, which reflected a shift whereby NSIRA Secretariat repatriated its financial services to capacity in fiscal year 2022-23.

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- Treasury Board of Canada Secretariat provides the Secretariat with a SAP financial system platform to capture and report all financial transactions and a PeopleSoft human resources system platform to manage pay and leave transactions.

2.2 Assessment results for the 2023 to 2024 fiscal year

NSIRA Secretariat completed the assessment of key control areas as indicated in the following table. A summary of the results, action plans, and additional details are also provided.

Key control areas	Remediation required	Summary results and action plan
Contracting	No	Internal controls are functioning as intended, no action plan required.
Year-end Payables	N/A	Not applicable
Receivables	N/A	Not applicable

With respect to the key control areas of contracting, controls were functioning well and form an adequate basis for the department’s system of internal control.

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3. Departmental action plan

Assessment plan

NSIRA Secretariat will assess the performance of its system of internal control by focusing on key control areas over a cycle of years as shown in the following table.

Assessment plan

Key control areas	2022 to 2023 fiscal year	2023 to 2024 fiscal year	2024 to 2025 fiscal year	2025 to 2026 fiscal year	2026 to 2027 fiscal year
Delegation	Yes	No	No	No	No
Transfer Payments	Yes	No	No	No	No
Contracting	No	Yes	No	No	No
Year-end Payables	No	Yes	No	No	No
Receivables	No	Yes	No	No	No
Pay Administration	No	No	Yes	No	No
Travel	No	No	No	No	Yes
Financial Management Governance	No	No	Yes	No	No
Hospitality	No	No	No	No	Yes
Fleet Management	No	No	No	No	No
Accountable Advances	No	No	No	No	Yes
Acquisition cards	No	No	No	Yes	No
Leave	No	No	No	Yes	No
Special Financial Authorities	No	No	No	Yes	No