

Canadian Comprehensive Auditing Foundation

1999 – 2000 Fellowship Program

Strategic Report

Managing the Quality in Value-for-Money Auditing

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Thailand

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Executive Summary

According to the new Audit Act 1999, the Office of the Auditor General of Thailand has become an independent organization that reports directly to parliament. It is called the Board of Audit (BOA) of Thailand¹. Given its legislative powers and responsibility to Parliament, it is very important that the Board produce quality products so as to ensure its continuing credibility.

The challenge facing the BOA is to continue to produce the quality products. This it must do while adhering to its strategic direction and ultimately sustain a commitment to quality for the longer term.

The first Commission of the Board of Audit is currently developing the Board's new organization structure and strategic framework. As such, the time is opportune to consider the need for, and the steps required to develop a Quality Management System.

The Quality Management System (QMS) is an overall view of how to deliver quality audit work and meet the standards of excellence. The key elements of QMS for value-for-money auditing are audit management, people management and continuous improvement. The QMS framework helps ensure that quality is built into the audit process.

The objective of this strategic report is to provide practical ideas of an approach for building a Quality Management System into value-for-money auditing in BOA.

The first step in developing a QMS is to make sure everyone understands the quality principles and how to implement these principles to improve audit operations.

Commitment of senior management should play an initial and continuing important role in implementing the QMS. Senior management should agree and make a commitment to quality management and work together to support QMS. This will reduce the barriers between functions and promote teamwork and open communication.

The Office's QMS must be suitably designed and operate effectively in each audit practice area so that BOA can provide reasonable assurance that their audits are conducted in accordance with legislative requirements, professional standards and office policy.

The QMS is an ongoing and office-wide activity. The Office should evaluate, refine and work at improving its systems and practices for each quality management element relating to audit management, people management and continuous improvement.

Management commitment and initiative are the key factors of the success of QMS. It is recommended that the professional development department will be the core team in developing QMS in the Office.

¹ Please be informed that the name of "Board of Audit of Thailand" mentioned in this strategic paper has been changed to "The Office of the State Audit of Thailand".

1. Introduction

According to the new constitution, the Office of the Auditor General of Thailand has been changed to the Board of Audit (BOA)². As the legislative auditor, the BOA of Thailand has the responsibility to provide credible reports to stakeholders, parliament and the public. The government needs credible and understandable information for making decisions on the appropriate role of government, as well as the public.

Why is QMS important for legislative audit? For the private sector, Quality is important because of the continuing need to improve and demonstrate increased profitability. It is also essential for ongoing sustainability - remaining in business.

To be credible a legislative audit must build a reputation of public in the quality of its audit opinion and products. A QMS is one way of building this trust by providing assurance that audits are undertaken with due regard to quality. QMS ensures that the Audit Office maintains and follows rigorously quality standards. It also ensures that the Office can demonstrate that it builds in quality from its initial planning through to how it treats both clients and internal staff to the reliability of its output.

2. Objective of the report

This report will provide a suggested approach for the Board of Audit of Thailand to develop a Quality Management System (QMS) in order to improve and fulfill its new mandate. It provides an outline of the steps involved for introducing, developing and implementing a Quality Management System in value-for-money auditing (performance auditing).

This report discusses fundamental concepts, strategic issues, information planning for a QMS assessment, and implementation guidance, tools, and techniques. The Quality Management System Practices of the Office of the Auditor General of Canada as it relates to their value-for-money practice is used as a benchmark for illustrations.

The objectives of this report are to provide practical ideas in the following areas :

- To define a QMS and explain its importance for legislative audit
- To outline the structure of the QMS
- To identify an approach for building a QMS into value-for-money (VFM) auditing in Thailand

3. Legislative Audit in Thailand

The mandate of the Board of Audit

In order to understand the context within which a QMS could be introduced to the Board of Audit of Thailand, it is important to understand current legislation and legislated organizational framework.

² Please be informed that the name of “Board of Audit of Thailand” mentioned in this strategic paper has been changed to “The Office of the State Audit of Thailand”.

According to the new Audit Act of 1999, which was promulgated on 18 November 1999, the Office of the Auditor General of Thailand has changed its name and organizational structure to the Board of Audit of Thailand (BOA). The Board of Audit of Thailand is accountable to both government and the public through parliament.

In accordance with the constitution and the new Audit Act 1999, the BOA of Thailand is independently administered by the members of the BOA and the Governor. To ensure the independence of the BOA, the members are appointed by the Senate and the Governor is appointed by the Senate on the recommendation of the BOA.

The mandate of the Board of Audit of Thailand is :

- To audit the statement on receipts and payments and the statement on the financial status of its fiscal year of the government.
- To audit the Government Currency Reserve Account for each fiscal year.
- To audit the receipts and payments of the Government departments and give opinions as to whether they are in compliance with the laws, rules, regulations or resolutions of the cabinet; may examine the disbursement of money and use of other properties; give opinions on whether they are in compliance with the objectives, are economical and worthwhile and meet the targets.

In the case where an audited agency is a state enterprise, such opinions shall be given with due consideration of the generally accepted auditing standards.

The following are important new features of the legal mandate:

- Appoint members of disciplinary and finance penalty committee and have the authority to make the final judgement of disciplinary and finance penalty
- Determine the standards of the internal control system for the audited entities
- Determine the reporting standards, form and format for the audited entities to report to BOA
- Determine audit fees
- Hire private offices to do BOA audit work
- Report to parliament

Structure and organization

The new structure of BOA consists of :

1. Board of Audit
2. Governor, and
3. Audit Office

The Board of Audit consists of one chairperson and nine committee members who are appointed from among those who have served a certain period of time in a specific type of profession such as a high level public official, university professor or a lawyer.

The term of the committee members of BOA shall be one 6 year non-renewable. The term of the Governor shall be one 5 year also non-renewable.

The provision of the age limit for the committee members of BOA is 70 years and 65 years for the Governor.

The BOA has independence in the recruitment of its staff and also has independence in its budgeting. It can prepare the estimate of the Budget required for the fiscal year and can submit it to the cabinet directly.

4. Current challenges facing the BOA

The rapid change of technology, the demands of public accountability and the decline of resources are forcing our government to work more effectively. The public is inquiring as to whether they are getting value for their money for the tax they have paid. The challenge to the legislative Auditor is to obtain and report high-quality information that will help parliament and stakeholders in their decision-making.

The duty of BOA is to ensure effective public-sector accountability to parliament. The BOA is facing two major challenges to incorporate Quality in its organizational performance: deliver a quality product and demonstrate to the stakeholders that a QMS is being established.

BOA needs to ensure the delivery of quality products that satisfy its clients needs. Its clients are parliament, the public and other stakeholders. It is essential for BOA to provide quality reporting because these reports can assist accountable public decision makers.

The Office of the Auditor General of Thailand (now BOA) has almost a decade of experience conducting performance auditing or value-for-money auditing. The Office has a continuing goal to improve the quality of its reports.

5. Quality Management System for Value-For-Money Auditing

BOA is an independent organization making independent decisions regarding the extent and the scope of its examination work, and reports its audit findings to audit entities and ultimately in a final report to parliament at the end of the year. Given its legislative powers and responsibility, it is very important to produce quality products to ensure the continuing credibility of BOA.

What is the Quality?

Quality is the term that has been defined and described several different ways over the years depending on the nature of the organization defining it and its purpose. Quality relates to the concepts of excellence, professionalism and integrity. By managing for quality, an independent legislative audit officer seeks to develop a relationship of respect and trust with those they audit.

What is the Quality Management System?

Quality Management means building quality into all aspects of the management and production process rather than relying on post production audits or checklist. In effect quality becomes part of every business in the work place.

Quality Management System is an overall view of how to deliver quality audit work and meet the standards of excellence.

Quality Principles

The National Quality Institute of Canada has given nine “Quality Principles” which form the foundation for long-term quality improvement:

Cooperation, teamwork and partnering

Leadership through involvement and by example

Primary focus on clients/stakeholders

Respect for the individual and encouragement for people to develop their full potential

Contribution of each and every individual

A Process oriented and prevention-based strategy

Continuous improvement of methods and outcomes

Factual approach to decision making

Obligations to stakeholders, including a concern for responsibility to society

(see Appendix 1)

The QMS of the Office of the Auditor General of Canada

The Office of the Auditor General of Canada views quality management in four ways :

1. Commitment to excellence,
2. Production of the quality product at the a reasonable cost,
3. Continuing adherence to improve quality standard for all product line and,
4. All going belief that continuing improvement (quality management) is a continuing effort that must be nurtured and improves on an ongoing basis.

A Quality Management System (QMS) is an overall view of how the OAG of Canada delivers quality audit work and meets its standards of excellence. The key elements of QMS for VFM auditing are based on audit management, people management and continuous improvement. The OAG of Canada QMS framework helps ensure that quality is built into the audit process. The key requirements of QMS are described in the VFM Audit Control File.

The keys elements of QMS

The Office of Auditor General of Canada has defined its keys elements of the QMS in 3 areas:

1. Audit Management.
 2. People Management.
 3. Continuous Improvement.
- These elements provide both audit management and staff with needed guidance as to the essential aspects of quality that must be followed.

1. Audit Management

- Authority
- Independence, objectivity and integrity
- Conduct of the audit
- Consultation
- Personnel Security, access, and file retention

2. **People Management**

Resourcing

- Leadership and supervision
- Performance management
- Professional development
- Respectful workplace

3. **Continuous Improvement**

- Practice review

(see Appendix 2)

6. **Developing and implementing a QMS**

As mentioned in Section 1, the Board of Audit has recently changed its structure to be an independent organization reporting directly to parliament. As such, its new role and mandate make it possible to contribute more effectively toward accountability, transparency and increasing productivity in government. The members of BOA are currently planning and developing the new organization structure and strategic framework. Therefore, the time is opportune to consider the need for and the steps required for the development of a Quality Management System (QMS). The following is an outline of the basic steps required to begin installing a QMS.

Preparation phase

The first step is to make sure everyone knows exactly what is being proposed before starting. The following steps are a good start point:

- Ensure management and staff understands the quality principles and how they can be implemented to improve audit operations.
- Seek management's commitment to improve the quality of its product

Formal senior management commitment

Senior management should agree and commit to quality management.

As with any management system, policies without top-management commitment will result in a lack of general adherence. Senior management have to work together to support the quality management initiative in order to reduce the barrier between functions and to promote teamwork and open communications.

The core of QMS is setting strategic direction. Some key questions need to be asked and answered at the outset.

- Is there a clear definition of the office's goals, including such elements as a vision, mission and guiding principles to achieve the mission?
- Is the organization willing to formally state its objective to produce quality products at a reasonable cost and ongoing adherence to the office quality? (see Appendix 3 - the strategic framework document used by the Office of the Auditor General of Canada. This document provided the initial foundation for their QMS effort.)

- Has the organization identified the critical success factors and improvement opportunities that could facilitate change?

Education and communication

Now that commitment as a formal foundation for a QMS has been established, it is critical that all managers and staff understand and embrace the new direction towards QMS. Understanding and acceptance are a by-product of effective communication and explanation. Management must provide an effective two way communication process. First management must provide up front briefings to all managers and staff as to what a QMS is, what quality criteria will be used, and how development and implementation is planned. However, staff must also be afforded an opportunity to participate in QMS in order to ensure acceptance. Their needs, feelings and views concerning quality must also be heard and considered. The key question that staff must answer in the affirmative is “Is the organization, and am I better off as a result of following a quality management regime?”

Internal assessment of current compliance with quality criteria

The next step is to assess internally the current state of the organization against the quality criteria in the QMS. The purpose is to identify gaps or areas for improvement that will provide the organization with both clear direction and an implementation plan to address noted deficiencies. The assessment tool used is called a Quality Fitness Test which is administered internally.

The OAG Canada formed an internal team representing both the professional practices group and a value-for-money audit operations to conduct this test using a standardized approach provided by the National Quality Institute in Canada.

Based on the internal test results, improved plans are identified to address gaps. It is also possible to use an external assessor to conduct this initial quality fitness test. This provides an additional independent point of view on the key areas for improvement that the organization must address first in order to move effectively towards quality excellence.

Develop and implement the improvement plan

Steps have to be taken at this point to identify an internal mechanism to detail and spearhead an improvement action plan to address the gaps identified in the quality fitness test. The OAG of Canada did two things. First it created an implementation team that would be responsible for completing projects to address specific areas for improvement. A steering committee was also created of interested senior managers to oversee the entire change initiative against a formalized timetable. That group monitored progress and evaluated the efforts made to meet the goals of the improvement plan. The steering committee also discussed both the format and timing of the next step to achieve the improvement.

External review and recognition

When the implement plan has been achieved, the organization must then consider its readiness for external or peer review. Two key questions must be answered in the affirmative.

- (1) Have all critical gaps and deficiencies been addressed; and
- (2) Do the results appear sustainable?

If the answers are yes, the task then turns to select a form of external review that would provide the necessary level of assurance by a recognized external organization. The OAG of Canada identified two obvious choices – a peer review (conducted by a recognized external organization engaged in the same type of audits) or seek an award of excellence (such as the awards provided by NQI in Canada). When the OAG of Canada reached the external review phase for their annual audit practice, they chose a peer review approach to acquire an external opinion concerning the effectiveness of their QMS for that specific product line. A decision has not as yet been taken in the case of the value-for-money auditing practice.

Maintenance and continuous improvement

Peer reviews and awards of excellence are not ends unto themselves. The quality journey continues in two ways. First, the organization must strive to maintain the level of quality that it has achieved. Some refer to this as institutionalizing the QMS. The second is to seek ways to improve quality. The QMS has as its foundational principle “Continuous improvement”. As an example the Xerox Corporation was a noted winner of both an NQI Award of Excellence in Canada and a Baldrige Award in the USA. However, a change in management and the resulting lower level of commitment to QMS resulted in problems for the Corporation not only in QMS effectiveness but in its bottom line profits.

Strategic proposal and action plan

I have prepared the strategic proposal and the action plan for developing the QMS in the Office. It describes steps, responsibility, mechanism and tools and the anticipated completion dates as follows.

Action Plan
Developing Quality Management System

<u>Steps</u>	Responsibility	Mechanism/Tool	Anticipated completion dates
1. Preparation phrase	Management	- Announcement - public relation	1-31 July 2000 (1 month)
2. Formal senior management commitment	Management	- Determine strategic direction - Prepare and approve a strategic framework	1-31 August 2000 (1 month)
3. Education and communication	Management and all staff core team	- Spread the message around the organization with two ways communication - Staff meeting and debriefing	1-30 September 2000 (1 month)
4. Internal assessment of current compliance with quality criteria	Responsible team	- Training - Establish "Quality Fitness Test" - Form internal team - Team training - Conduct an internal assessment using the Quality Fitness test - Have the team identify any gaps between current practice and QMS expectations - Prepare a report for management approach and later communication to staff	1 October 2000 – 31 March 2001 (6 months)
5. Develop and implement the improvement plan *	Management core team steering committee	- Form the implementation team - Form the steering committee - In house facilitation and training - Training people to use the tools for process improvement	1 April – 30 June 2002 (15 months)
6. External review and recognition	Management	- Select and form the external reviewer - Contact the external reviewer to review the system	1 July – 31 December 2002 (6 months)
7. Maintenance and continuous improvement	Management core team	- Establish a closed-loop improvement system - Everyone working together on innovation improvement	1 January – 30 June 2003 (6 months)
			Total 36 months

* Two other initiatives are recommended that would support the QMS effort at these stages (1) Develop a Roles and Responsibility Framework and (2) Design and research a Competency Model that defines competencies at all levels integral to our work.

7. Conclusion

It is my opinion that management commitment and initiative are the key factors of the success of QMS. The participation and collaboration of the staff also support the success.

QMS is a team effort and requires management and staff to coordinate their efforts, developments and initiatives.

Given what is at stake – our reputation, stakeholder trust, QMS as a philosophy, goal and program for change is entirely appropriate at this time.

The Office QMS must be suitably designed and operating effectively in each audit practice area so that we could provide reasonable assurance that our audits were conducted in accordance with legislative requirements, professional standards and office policies

I hope that serious consideration can be given to developing and fully implementing a QMS in a timely manner given our current situation and needs. Perhaps this report will provide some practical guidelines.

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National Quality Institute
Nine Quality Principles for long-term quality improvement

1. Cooperation, teamwork and partnering

Teamwork is nurtured and recognized. Co-operation, within and between public service organizations and inside and outside sector borders is a cornerstone for the development of win-win relationships.

2. Leadership through involvement and by example

Developing a quality approach involves transforming both thinking and behavior. This can only be achieved if the management is actively involved in facilitating, reinforcing and leading the changes necessary for improvement.

3. Primary focus on clients/stakeholders

To achieve goals, the primary aim of everyone must be to fully understand, meet and strive to exceed the needs of clients and stakeholders.

4. Respect for the individual and encouragement for people to develop their full potential

Critical for quality improvement are the values that foster mutual respect between people who work together; communication and personal development are directly related to these values.

5. Contribution of each and every individual

Everyone must have the opportunity to use his or her creativity and make a positive contribution to the pursuit of excellence.

6. A Process oriented and prevention-based strategy

Any organization, in any sector, is made up of a network of interdependent processes that add value. Improvement for the total system is achieved by changing these processes. Managing by focussing on results alone is fruitless, since results are determined by the system in use. If the system is not changed in a fundamental way, the results will not improve. To eliminate the causes of errors and waste, and thereby facilitate long-term improvements, the mindset must be one of prevention rather than correction.

7. Continuous improvement of methods and outcomes

No matter how much improvement has been accomplished, there are always practical ways of doing even better, and of providing improved service delivery or products.

8. Factual approach to decision making

Decisions are based upon measured data and an understanding of the cause and effect mechanisms at work. They are not simply based on instinct, authority or anecdotal data.

9. Obligations to stakeholders, including a concern for responsibility to society

An organization is seen as part of society, with important responsibilities to satisfy the expectations of its people and all other stakeholders.

**The keys elements of QMS
of
Office of the Auditor General of Canada**

Quality Management Element	Reasonable Assurance
<u>Audit Management</u>	
1. Authority	The office only undertakes audits where it has the authority to do so.
2. Independence, objectivity and integrity	Personnel are free of any obligation or interest in their audit entities; personnel are honest and candid at all times with due regard for confidentiality of the audit entities; affairs; and personnel maintain an impartial state of mind when carrying out audits
3. Conduct of the audit	The Office has in place an appropriate audit methodology, recommended procedures and practice aids to promote compliance with VFM audit standards and expected practices
4. Consultation	When dealing with complex, unusual or unfamiliar issues, audit teams refer to authoritative literature and seek the assistance of Office specialists and individuals from outside the Office with appropriate competence, judgement, and authority
5. Personnel Security, access, and file retention	Personnel have security clearance appropriate for the nature of documentation that they will be required to access; there are appropriate restrictions on the access to audit files (electronic and hard copy) and related audit reports; audit files are kept in a secure manner at all times; and are retained for an appropriate length of time
<u>People Management</u>	
6. Resourcing	Audit teams possess the required qualifications and competencies to enable them to carry out audits. Personnel assigned to specific engagements have the appropriate degree of technical training and proficiency to carry out the work

7. Leadership and supervision	Managers provide an appropriate level of leadership and direction and foster an environment in which all team members are encouraged to perform to their potential and to ensure that audits are properly carried out Personnel are properly supervised and coached in their work.
8. Performance management	Personnel receive timely and constructive feedback on their performance. Personnel have access to counseling, guidance and monitoring to help them manage and develop their careers. Personnel selected for advancement are competent and fully qualified to fulfil the responsibilities that they will be called upon to assume
9. Professional development	Personnel undertake professional development through such means as on-the-job training, formal courses, self-directed studies, and internal and external assignments.
10. Respectful workplace	Personnel demonstrate and encourage in others those behaviors that lead to a respectful workplace which develops highly skilled, motivated and productive people who contribute to fulfilling the mission of the Office. Personnel respect and value diversity in the Office.
<u>Continuous Improvement</u>	
11. Practice review	The Office carries out internal reviews of its VFM Practice to assess the extent to which its practice meets these Quality Management Criteria.

A Strategic Framework for The Office of the Auditor General of Canada

Vision

We are committed to making a difference for the Canadian people by promoting, in all our work for Parliament, answerable, honest and productive government that reflects a commitment to sustainable development.

Mission

The Office of the Auditor General of Canada conducts independent audits and examinations that provide objective information, advice and assurance to Parliament. We promote accountability and best practices in government operations.

Guiding Principles

The following principles guide us in achieving our mission:

Serving the public interest

We focus on significant issues to achieve a positive and measurable impact for the benefit of the Canadian people. In particular, we promote value for money in the use of funds raised from taxpayers.

Caring about people

We treat people fairly. We value the talent and diversity each individual brings to the Office. We encourage personal aspirations and growth, and support quality-of-life endeavours. We strive to be leaders in our management of people and to promote a spirit of co-operation throughout the organization.

Being cost-conscious

We seek to make the best possible use of our resources and to minimize costs without compromising quality or service.

Promoting innovation

We are committed to learning and growth. We promote the use of innovative thinking, measurement techniques and state-of-the-art technology to continuously improve the quality of what we do.

January 1998

**A Strategic Framework for
The Office of the Auditor General of Canada**

Elaboration of Mission

In achieving our mission, we want to make a difference by promoting:

- A fair and frank accounting of government's stewardship of financial and other resources
- Efficiency and productivity in the public service
- Cost effectiveness of government activities
- Collection of revenues owed to the Crown.

Other effects we want to produce through our work are:

- Objective assurance on matters found to be satisfactory and unsatisfactory
- Compliance with authority
- Deterrence of fraud and dishonesty.

Mission	Key Capability	Measures	Strategies
People	A respectful workplace that values diversity and develops highly skilled, motivated and productive individuals, with the flexibility to build the teams required to fulfil the mission of the Office.	Right people, right place, right time <ul style="list-style-type: none"> • Availability of needed people • Length of time to staff projects or position • Degree of work satisfaction • Optimum staff rotations • Achievement of diversity goals 	<ul style="list-style-type: none"> • Bring our classification and compensation systems into line with the present and future requirements of the Office. • Complete the development and implementation of a new performance management process for the Office. • Research and deal with concerns raised in the staff survey, beginning with those raised by managers and directors and then moving on to other professional levels. • Identify under-represented groups and take action to meet Office goals.
Planning	The ability to identify key areas and significant issues that meet Parliament's needs and that the Office can audit effectively, and to plan the required audit effort to result in timely and relevant audit products.	Meeting needs And auditing effectively <ul style="list-style-type: none"> • Stakeholder interest in our work • Evidence of influencing program changes or new program design • Recommendations implemented or action taken • Timely completion of required audits under Office mandate 	<ul style="list-style-type: none"> • Develop new, additional measures and means to regularly monitor stakeholder satisfaction. • Formulate criteria, based upon the Office's mandate and priorities, that will provide a basis for effective evaluations of requests for audits, studies, consultations and advice. • Develop improved approaches to audit follow-up that will result in substantially more corrective action being taken. • Effectively integrate audit resourcing decisions with human resource planning

Professional Practice	Production of quality products at reasonable cost based on sound professional practice.	<p>Excellence in our work</p> <ul style="list-style-type: none"> • Conformance with professional standards • Availability and use of necessary audit tools • Improvements in professional practices • Adherence to OAG Quality Management System 	<ul style="list-style-type: none"> • Scan for, identify , and influence initiatives by professional bodies to develop new products and standards and, where appropriate, incorporate them into our practice. • Systematically identify gaps in professional practice, and fill these on a timely basis. • Implement a coordinated and efficient Quality Management System for all Office products.
Communication and Reporting	Significant messages communicated to the right people at the right time in an understandable way	<p>Always understood</p> <ul style="list-style-type: none"> • Message understandable • Target population reached • Timeliness • Message understood 	<ul style="list-style-type: none"> • Test and evaluate alternative models for presenting audit results more clearly and succinctly. • Evaluate and give greater weight to writing skills as part of promotion processes in the Office. • Develop and communicate a policy on inclusion of departmental responses in Office reports.
Management Effectiveness	Management systems that support the most productive use of , and accountability for, Office resources	<p>Pulling together</p> <ul style="list-style-type: none"> • Client satisfaction surveys • Trends in costs • Cost comparability with others • Service targets met • Practice review results • State of technology 	<ul style="list-style-type: none"> • Revisit the structure and management practices of Office committees. • Provide staff with improved capability to access, share and apply information generated via electronic and other means inside and outside the Office. • Complete and use a set of performance indicators for the Office.
Mandate and Funding	A mandate that is appropriate to respond to future developments in government and that is fully understood internally, by government and by Parliament, with sufficient funding for the Office to "make a difference".	<ul style="list-style-type: none"> • Adequacy of funding • Span of coverage 	<ul style="list-style-type: none"> • Monitor alternative service delivery initiatives and report to Parliament on situations where these initiatives impede our ability to fulfill our mandate. • Establish and act on principles for independence of the Auditor General as an Officer of Parliament. • Analyze the immediate impact and longer term implications of new audit mandates on Office funding