

MANUALS

4.33 In his report on the 1982 comprehensive audit, the Auditor General noted that the Department's Financial Management Manual is not up-to-date. In the Finance Bureau, the responsibility for updating this Manual is not assigned to a specific Division or individual: Financial Management Letters are issued on an ad hoc basis. Any of the three Divisions may be involved, depending on the subject matter. The Task Force interviews and questionnaires confirm the Auditor General's assessment that this Manual needs to be updated. The following section of this Chapter contains a recommended allocation of responsibility in this regard.

4.34 In addition, the Task Force has identified a need in Headquarters and Posts for an Accounting Operations Manual setting out the steps for recording and processing accounting data in the manual and automated systems. In several Departments, responsibilities for such manuals are in a financial policy Division. The following section of this Chapter contains a recommendation in this regard.

PROPOSED FINANCIAL POLICY DIVISION

4.35 Several Departments with financial responsibilities comparable to those in the Department of External Affairs have Divisions tasked to develop and monitor the implementation of financial policies. The Task Force has examined the organization and tasks of such Divisions in Agriculture Canada, the Employment and Immigration Commission, the Canadian International Development Agency, Customs and Excise and the Department of Veterans Affairs.

4.36 From the foregoing study, the Task Force proposes a list of tasks for a Financial Policy Division in the Bureau of Finance and Management Services. These tasks are listed in Annex C to this Chapter and they indicate that the Director should probably be at the SM level.

Recommendations. The Task Force recommends that:

25. A Division to be responsible for financial policy be created in the Bureau of Finance and Management Services.
26. The Financial Policy Division be responsible for the tasks listed in paragraph 17 of Annex C to Chapter IV, including the responsibilities for the Financial Administration and Accounting Operations Manuals.