

meeting, in a cost-effective fashion, the priority informational needs of the department, Treasury Board and the government as a whole; and, holding departmental managers accountable for monitoring the performance of their programs and operations;

- (b) using review information in decision-making and accountability reporting: using the findings of reviews and other performance information to reconsider policies, programs and operations; to improve their management and cost-effectiveness; to support policy or program recommendations to the minister; to ensure the integrity of information, protection of resources and compliance with statutes and policies; and to account for results;
- (c) maintaining strong internal audit and evaluation functions in the department;
- (d) participating in centrally led reviews: as directed by the Treasury Board and/or Cabinet, contributing in a timely manner to occasional evaluations, audits and other reviews led by the Treasury Board Secretariat or other departments to meet specific informational needs of the Treasury Board and the government as a whole, usually for government-wide or multi-departmental policy or program issues; and
- (e) informing the Treasury Board Secretariat of departmental review activities and findings: ensuring that the Treasury Board Secretariat is informed of key review initiatives and that it is provided with copies of reports of audits, evaluations and other key reviews, including reviews of Treasury Board policies.

2. The Departmental Audit and Evaluation Committee (DAEC) is accountable for:

- (a) establishing Departmental policies with respect to review functions, including audit and evaluation, taking into account Treasury Board Review Policy and Government Standards for Audit and Evaluation;
- (b) ensuring that there are adequate audit and evaluation frameworks for new departmental initiatives and programs;
- (c) reviewing and approving annual and multi-year departmental audit and evaluation plans, including DFAIT participation in central agency led or other interdepartmental reviews, and monitoring and coordinating all departmental review activities; ensuring that there is adequate funding for implementation of approved plans;
- (d) ensuring that the quality and levels of resources are allocated to departmental reviews in a manner conducive to objectivity and impartiality;
- (e) promoting professionalism, practicality and the independence of departmental audit and evaluation units, so as to avoid conflicts of interest and to maximize objectivity and the generation of credible, relevant and timely evidence and analysis;