

- (e) plans for audits and evaluations should be closely co-ordinated with corresponding activities of the departments and agencies concerned to ensure the highest possible degree of complementarity in their respective efforts.

6. INSPECTION REPORTS*

The handling of inspection reports is part of the operating procedures, including notably follow-up procedures, which ICER will be required to approve. The following should be reflected in such operating procedures.

- (a) Heads of Post should, normally, be made aware of inspections prior to their taking place. On completion of the team's inspection, the Head of Post should be apprised in general terms of the team's conclusions.
- (b) Evaluation and audit reports should be sent by the Head of ICERIS to the Chairman of ICER, with copies simultaneously to the other ICER deputies and to the Head of Post concerned. Copies for information would be made available to the Auditor General and Comptroller General.
- (c) Other copies would be sent for review, summary, comments and recommendations as regards action to a sub-committee of ICER Assistant Deputy Ministers designated by ICER to perform such a function. (It would be expected that inspection reports would indicate who should take action regarding observations and recommendations.)

*Reports will be prepared in both official languages.