training to staff based on the concepts embodied in this manual. The present task involves updating and revising the manual, particularly in the area of value-for-money auditing, to ensure that it is applicable to all aspects of the integrated comprehensive audit. Professional development courses are being expanded and strengthened to provide for advanced studies in comprehensive auditing methodology and its practical application in all aspects of our work. In addition, we are preparing a Guide to Comprehensive Auditing Methodology as Developed and Applied in the Office of the Auditor General of Canada.

11.33 **Practice.** Integrated comprehensive auditing and cyclical reporting are now being introduced by the Office despite the lack of a complete methodology. The findings, observations and recommendations arising from several exploratory integrated departmental audits conducted during the last year are summarized in Chapters 14 to 19 of this Report. These reports must, however, be regarded more as illustrations than complete examples of the type of comprehensive report we expect to give Parliament in the future as we make further progress towards our ultimate objective of performing the comprehensive audits described in this Chapter.