11.19 The other aspect of reporting to Parliament concerns the annual Report of the Auditor General and the responsibility for deciding on principal issues and the appropriate emphasis to be given to each. In developing the comprehensive auditing approach and planning for its application, it will be necessary to plan the broad framework of annual Reports several years in advance. This module will also deal with the detailed reports the Office issues to government managers and which subsequently form the basis for summarized findings and recommendations in the annual Report.

11.20 **Attest and authority.** This module of the comprehensive audit constitutes the type of auditing traditionally carried out by legislative auditors - the examination of financial authority for government expenditures and related disbursements and the expression of an opinion as to the fairness of the presentation of financial information in accordance with stated accounting policies or, where appropriate, generally accepted accounting principles.

11.21 **Management controls.** This module deals with the Government's systems, policies and procedures for evaluating and reporting on the effectiveness of programs and for promoting the economic acquisition and efficient use of resources. Essentially it is value-for-money auditing, a development in government auditing that is rapidly gaining increasing emphasis in Canada. The current methodology in this area is still somewhat diffuse. It is really only beginning to emerge and be captured in a body of knowledge. Chapters 2 to 5 of this Report, dealing with our Study of Procedures in Cost Effectiveness, refer to the nature of the audit criteria which must be established as part of the audit methodology. This is a complex area, not only because it is a relatively new field of auditing, but also because effective implementation requires the use of multi-disciplined staff.

11.22 **EDP controls.** As a one-time study, CAISE accomplished its desired objective of producing an evaluation of the adequacy and effectiveness of controls in the electronic data processing environment of the Government. Methodology for evaluating EDP related controls and applying computer-assisted audit techniques is well developed in Canada, but there are few readily available practitioners with the necessary specialized qualifications. The ultimate objective is to have regular audit teams undertake computer auditing just as for all other facets of the comprehensive audit. In the meantime, this aspect of the audit will be carried out mainly by centrally directed teams of specialists operating in close collaboration with the regular audit teams.

11.23 **An integrated approach.** Comprehensive auditing does not imply five different audits, each dealing with one of the facets reflected in the FRAME concept. Experience to date, particularly with the special studies, leads us to conclude that, to be most effective, there can be only one audit of each entity. Although the audit criteria established for each module of the audit must be different, a uniform and integrated approach to audit planning, execution and reporting is necessary.