

COMMENTS OF THE AUDITOR-GENERAL

5.13 Following are the relevant observations of the Auditor General (Report for the fiscal year ended 31 March 1982) followed by Task Force comments and references to pertinent recommendations.

Auditor General Observation 14.41

5.14 The Department should review annually its mission, environment, objectives and strategies and, through a strategic plan, provide guidance and direction to managers. This process should also result in the preparation of a departmental Strategic Overview. Assumptions and alternative strategies should be clearly stated and, where appropriate, costed in terms of financial and human resources.

Task Force Comments: Relating resource utilization to programme elements and activities will be an essential requirement in this review. The Task Force recommends a financial management system which will meet this requirement as indicated in the following recommendations: 3, 4, 5, 8, 9, 10 and 16.

Auditor General Observation 14.57

5.15 The Department should ensure that plans are completed, budgets are based on operational plans, and that managers get feedback on plans submitted.

Task Force Comments: The new organization of the Headquarters gives central responsibilities to the Policy Coordination Branch in this regard. The Finance Bureau will be required to assist in this activity and the Task Force makes specific proposals in recommendations 20 and 21.

Auditor General Observation 14.65

5.16 The Department should develop and use ongoing measures of programme effectiveness to provide information to managers for decision making.

Task Force Comments: Measurements of programme effectiveness must take into account the related resource utilization. The Task Force recommendations related to the Auditor General observation 14.41, above, address this need.

Auditor General Observation 14.74

5.17 The Department should integrate human resource planning with operational and financial planning.

Task Force Comments: The Task Force proposes means to achieve this aim in recommendation 27.