

Administration

- There is a very limited accountability relationship of post financial staff to financial managers at headquarters in Ottawa. Instead, post staff are accountable to the Head of Post. This can pose problems in that the financial staff have a financial role to play in controlling and approving post disbursements yet they are accountable to individuals whose transactions are being scrutinized.
- The senior financial manager at a post generally "learns on the job", as opposed to having formal training in the requirements of the position. As a result, the managers demonstrate a wide variety of levels of training and experience, and provide varying degrees of financial control and support to program managers.
- In all but relatively large posts, the size and volume of transactions does not justify having a full-time dedicated financial manager. Accordingly, there are practical limitations to the degree of financial expertise these part-time managers can be expected to possess.
- Owing to the diversity of situations which arise at posts, on-the-spot financial judgment is frequently required to approve invoices.

Control

- Historically, there have been very few major problems with theft, misappropriation or loss of funds at posts.
- At a majority of posts the largest share of the budget is allocated to non-discretionary expenditures committed in advance, such as salaries, rent and utilities. Therefore, as long as control over the establishment of such commitments is adequate, there is a much lower level of financial risk than the overall size of post budgets would imply.
- In addition to a post's own budget, there are often large expenditures made on behalf of other government departments (e.g. DND or CIDA). At such posts, these added financial responsibilities increase the requirement for financial control.