

progress from an agreed starting point against an agreed plan. And fourthly, IMPAC will provide another basis for examining the resource needs of departments in the financial management area, including directly-related operational planning and control activities upon which the financial activities are dependent.

From the government's point of view, the survey and the resulting action plans will enable a balanced, fact-based response to reports such as those of the Auditor General and appropriate portions of the Lambert Commission. We will be able to pinpoint, across the major departments of government, where conditions are satisfactory and where change is needed, as well as where actions plans are under development or in place to achieve the improvements that are recommended in these reports. Where change is needed, priorities and timetables will be known. The capability to provide this kind of response can help to maintain and even increase public confidence in the Public Service. The most important result will be that the Treasury Board will have a set of integrated plans against which progress across government can be monitored. Finally, this survey, and the agreed action plans, will provide further definition of the role of the Office of the Comptroller General in relation to departments and agencies.

The IMPAC survey covers most of the major programs in each of the 20 departments, as defined in the Estimates as well as functions common to all programs. The survey is divided into four major areas: "planning", "organizing and implementing", "controlling" and "internal audit". Each of these four areas has been further divided into a number of subsidiary items. Each subsidiary item will be examined and appraised with reference to a supporting list of three types of questions that relate to policies and practices.

Number one, policies and practices that have been established by the Treasury Board; number two, that are generally accepted by departments - for instance the existence or absence at the departmental level of a program evaluation function; and thirdly, departmental practices measured against the best performance of similar practices found in government today.