

controls presently in place are impractical.

Management is expected to be aware of, and responsible for complying with a large volume of controls, processes, and policies.

Complex Geographical Operations

An additional driver of this risk is the geographic dispersion within which DFAIT operates. HOMs and MCOs are expected to be up-to-date with policy requirements as they arise (e.g. Accountability Act). HOMs and MCOs must interpret how a given policy or directive will be implemented within their mission while respecting local laws and customs. HOMs and MCOs do not receive sufficient support (e.g. training, access to best practices, executive summaries) to assist them in interpreting how to implement a given policy or directive in their mission.

The types of projects carried out by DFAIT tend to be high risk in nature, as such, there are many controls in place to account for the capacity and capability of the Department to manage the projects which increases the complexity and level of effort required. This increases the potential for errors and omissions.

When program delivery occurs overseas, some of the standardized processes and controls that are in place at HQ may not be applicable or desirable.

This risk is compounded by Risk 5: Staff Capacity, Risk 6: Staff Capability, and Risk 7: Records and Knowledge Management.

Current Risk Mitigation

DFAIT presently has several mitigating actions in place to increase awareness and accountability with regards to process and control compliance:

- Decision making committees and a governance framework are in place
- DFAIT has revised its delegation matrix and is providing delegation training
- PMAs now reflect accountabilities and business plans
- Supervisory review processes are in place
- A financial statement readiness audit is in process