



CAAF Member Benefits Networking and Hot Audit Topics

June 17, 2021

**CANADIAN AUDIT
& ACCOUNTABILITY
FOUNDATION**

*Advancing public sector audit,
oversight and governance*



**FONDATION CANADIENNE
POUR L'AUDIT ET
LA RESPONSABILISATION**

*Faire avancer l'audit, la surveillance et la
gouvernance dans le secteur public*

Introductions



Sharon Clark

VP Professional Development



Julien Raynaud

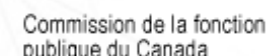
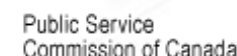
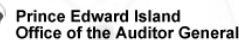
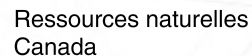
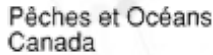
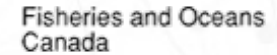
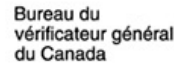
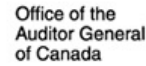
Projects Officer, Professional Development

About the Canadian Audit and Accountability Foundation

A not-for-profit organization dedicated to strengthening public sector audit and accountability



Our Members



Overview of Membership Benefits



REBATE ON EVENTS |

Receive up to \$300 rebate on CAAF's wide range of professional development course.



TAILORED COURSES |

Request tailored courses to fit your organization's needs.



SHARE YOUR EXPERTISE |

Influence the direction of CAAF research and comment on draft research reports



COMPLIMENTARY WEBINARS |

Register to complimentary webinars or access the recordings in our webinar archive.



NETWORKING EVENTS |

Access complimentary virtual roundtable discussions with fellow auditors (*exclusive* to CAAF members).



CAPACITY DEVELOPMENT FOR OVERSIGHT (PAC) COMMITTEES |

Get access to training and support for your oversight committee.



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Be the first to hear about new publications and articles added to our website.



Accessing Member Benefits



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Performance
Audit
Resources

Parliamentary
Oversight
Resources

International
Development
Program

search...



EFFECTIVENESS

ACTIONS

RESEARCH HIGHLIGHTS

**Good Practices for
Municipal Audit
Committees**

READ MORE

7



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FOUNDATION

Complete the form below to register!

The annual cost for individual membership is \$750.00 CAD. **Employees of our [Institutional Members](#) receive complimentary membership.**

For more information on the benefits of being a member, visit the [Become a Member](#) section on our website.

Are you interested in having your organization become an Institutional Member? Please [contact us](#) for more information.

Email *

This field is required.

Email (confirm) *

Password *

This field is required.

Verify Password *

First Name *

Last Name *

Organization *

Subscription

☐ à cocher si la personne souhaite être informée par courriel de tout ajout de ressources au site Web

☐ check this box to receive notifications by email as we add new resources to our website

AUDIT NEWS

- Database containing nearly 8,000 performance audits and other documents from 54 jurisdictions worldwide
- Search using the free word search, audit institution, audit topic, and more.

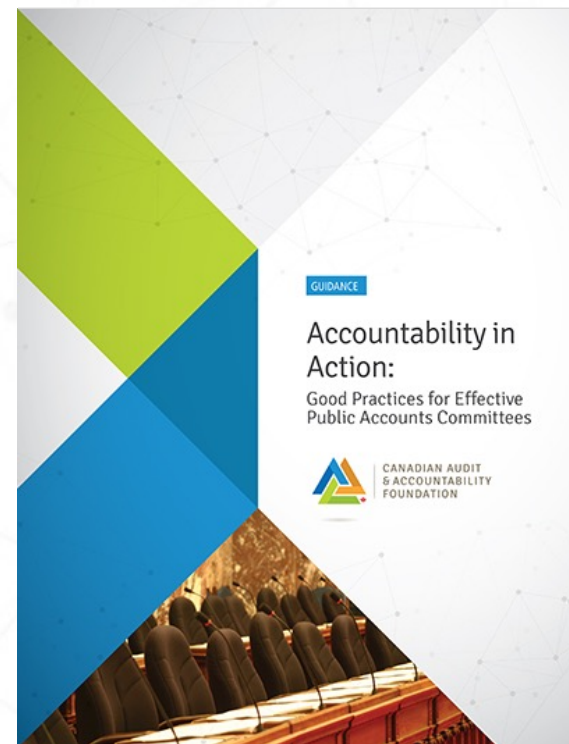
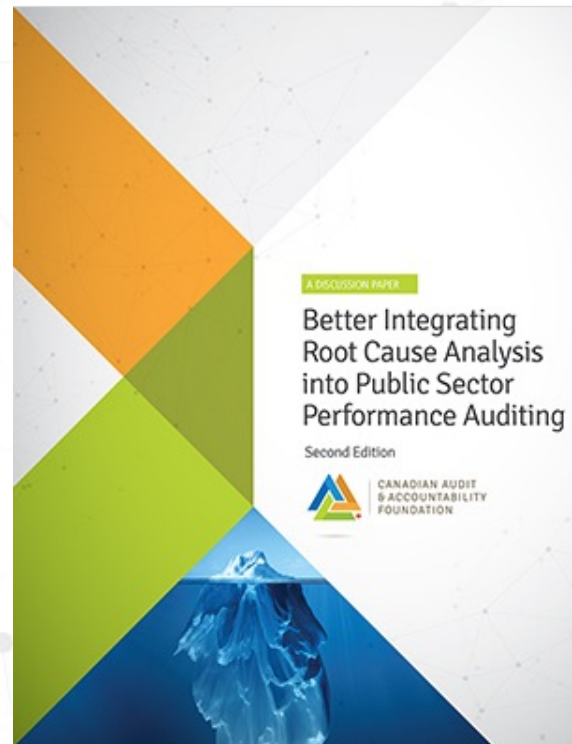
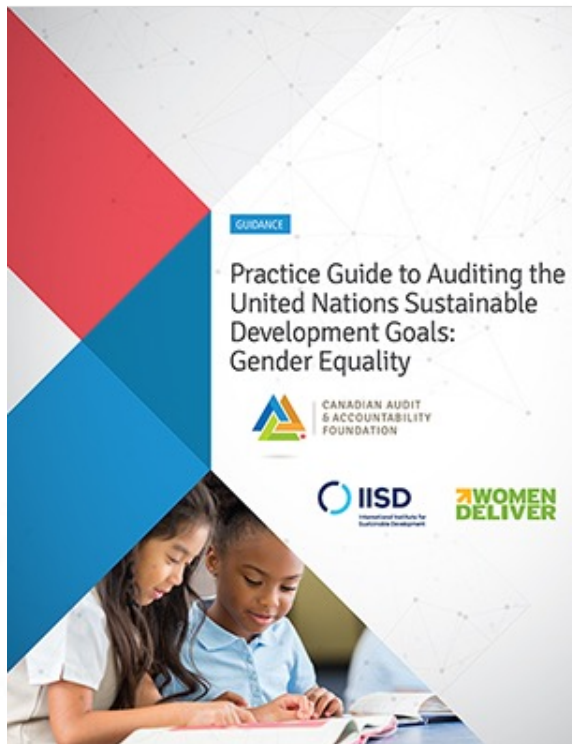
CAAF Research and Information Resources

Auditing specific
subject areas

Improving your
audit approach

Support your
oversight committee

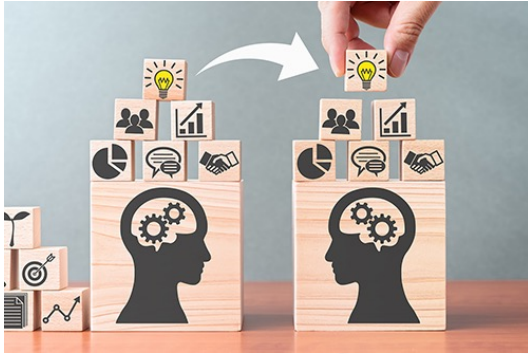
Accessing the
latest information



Auditing Pandemic Preparedness
By **Pierre Fréchette**, Director of Research, CAAF
and **Sherazade Shafiq**, Program Officer, International Methodology



Virtual and In-Person Courses



Performance Audit
Boot Camp



Project Management
for Performance
Auditors



Root Cause Analysis



Effective Report
Writing



Auditing Gender
Equality



Evidence Collection and
Analysis in a Digital World



Leading Successful
Audits

training.caaf-fcar.ca

Webinars

[Home](#) > [Performance Audit Resources](#) > Professional Development > Archived Webinars

Our webinars provide timely analysis and expert advice on issues that matter the most to public sector auditors.

Past Webinars:

E-Discovery Technology & Electronic Evidence for Audit Professionals – May 25, 2021 | 1-2pm ET (English)

Reporting on the Financial Impact of Performance Audits – Apr. 27, 2021 | 1-2pm ET (English)

A Key Feature of Your Next Audit Plan: Auditing Culture in the Public Sector – Nov. 17, 2020 2-3pm EST

Auditing Progress Toward the United Nations' Sustainable Development Goals – October 13, 2020 2-3pm EDT

Using Artificial Intelligence in Times of Crisis – September 29, 2020 2-3pm EDT

Creating Opportunities for Today: Connecting Data, Workflows and Results – August 11, 2020

Using Artificial Intelligence in Audits – June 9, 2020

Auditing Organizational Culture – May 12, 2020

Root Cause Analysis in Audits – April 14, 2020

Oversight in the Public Sector – A Webinar on Auditing Board Oversight (French Only) – October 19, 2017

Oversight in the Public Sector – A Webinar on Auditing Board Oversight (English Only) – June 14, 2017

Webinar on Auditing P3s (English only) – September 28, 2016

Using CAAF Resources



Monthly Member Calls

- Exclusive to CAAF Members
- Short presentation followed by roundtable discussion
- Previous topics discussed:
 - Queensland, Australia COVID-19 Response
 - US GAO COVID-19 Response
 - UK NAO COVID-19 Response



Queensland
Audit Office
Better public services



GAO@100



NAO
National Audit Office



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International Governance, Accountability and Performance Program

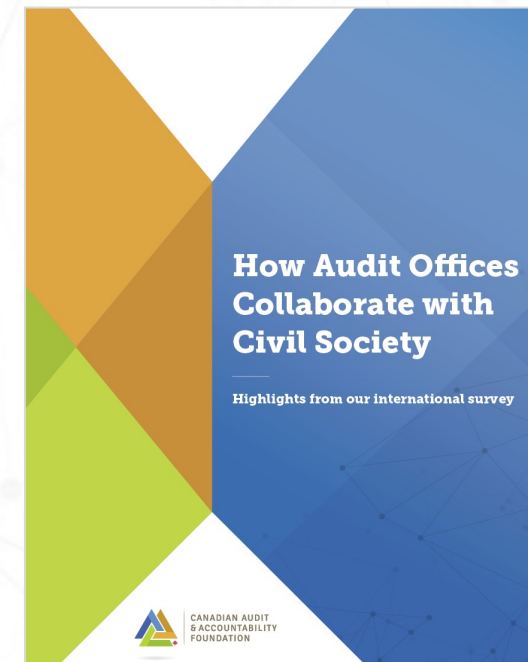
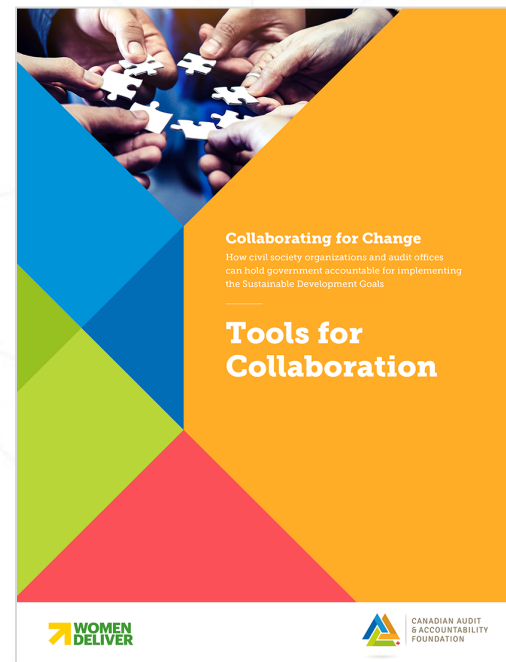
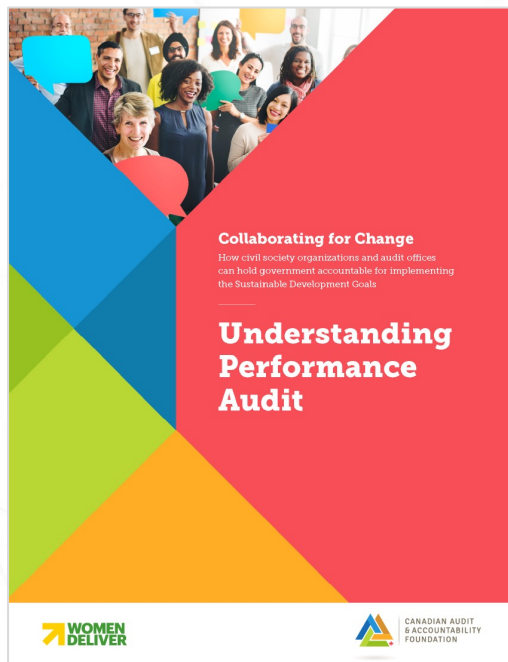


263 Fellowship
participants from
54 countries
since 1980



Publications for Civil Society Organizations

How civil society organizations and audit offices can hold government accountable for the Sustainable Development Goals



Capacity Development for Members of Public Accounts Committees



- What is the role of a Public Accounts Committee?
- Reading and understanding audit documents
- Cross-Jurisdictional comparison of best practices
 - ❖ Planning
 - ❖ Hearings
 - ❖ Constructive Partisanship
 - ❖ PAC- AG relations
- Developing Effective Questions
- Effective Follow-up on recommendations
- Self-Assessment

Does your oversight committee need a refresher or a quick overview on best practices? Share these quick reference sheets with them!

Click on the images below to access PDF.

ASKING EFFECTIVE QUESTIONS

EFFECTIVE QUESTIONS:

- Get actions and commitments from the audited organization
- Focus on the implementation of policy
- Avoid discussion on the merits of policy

BEFORE A HEARING	DURING A HEARING	AFTER A HEARING
<p>Committee should set an objective for the hearing:</p> <ul style="list-style-type: none"> • Why are you calling this organization? • What do you want to learn from the witnesses? <p>Call the appropriate witness:</p> <ul style="list-style-type: none"> • Senior public servant, usually the deputy minister. Why? They hold responsibility for policy administration. <p>Prepare:</p> <ul style="list-style-type: none"> • Get an action plan from audited organizations. • Review audit report and briefing notes. • Discuss potential questions. • Meet with audit office in advance. 	<p>Use time wisely.</p> <p>Keep questions focused on the hearing topic.</p> <p>Make sure witnesses answer your questions.</p> <p>Typical challenges:</p> <ul style="list-style-type: none"> • Ramblers – ask them to be succinct. • Dodgers – ask them to focus on question. • Uninformed – ask for specifics/clarification in writing by a certain date (be sure to review when submitted). <p>Seek commitment and timelines.</p>	<p>Follow up!</p> <p>Analyze the action plan to determine any follow-up steps.</p> <p>Get a status update from audited organizations.</p> <p>Write a committee report that contains observations and recommendations.</p> <p>Hold a follow-up hearing.</p>

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CROSS-PARTY COLLABORATION

What cross-party collaboration looks like

- ✓ Focus on the administration of policy, not its merits.
- ✓ Reach unanimous committee decisions.
- ✓ Focus on ability to strengthen public administration.
- ✓ Work collaboratively on questioning.
- ✓ Support the implementation of audit recommendations.

Public money has no party

Members should present a united front

Ways to promote collaboration

- Ensure consistent committee membership.
- Treat other members respectfully.
- Avoid having ministers as members or witnesses.
- Focus on the committee's ability to strengthen public administration.
- Agree on principles for speaking order and timing.

When asked to identify barriers to their committee's effectiveness:

75%

25% of members raised issues related to partisanship on the committee.*

*Source: Measuring Accountability - CMAA's 2018 Survey of Public Accounts Committees in Canada

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ISSUING EFFECTIVE RECOMMENDATIONS

Why are recommendations important?

Take Action Demonstrate that the PAC takes the work of the auditor general seriously and expects audited entities to take action.

Reinforce Accountability Organizations are accountable to the PAC for implementing recommendations of the PAC and AG.

PAC recommendations can:

1. Reinforce or endorse AG recommendations.
2. Increase the impact of AG recommendations by requesting additional actions or reporting from the audited entity.
3. Initiate additional improvements identified during a hearing.
4. Strengthen the follow-up process.

Issuing recommendations is an opportunity to show constituents your commitment to improving public administration.

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READING THE PUBLIC ACCOUNTS

The Public Accounts show how government money was spent.

They:

- Compare what was spent with planned spending
- Show the results of operations, financial position, changes in cash flow, and detailed notes
- Include detailed information from each department, agency, and government reporting entity
- Are audited by the Auditor General who compares them to Canadian public sector accounting standards

Who releases them? The Government (supported by senior public sector officials who prepare them)

Who audits them? The Auditor General (who expresses an opinion and may provide additional comments)

The Auditor General's opinion on the public accounts can be:

- **Unmodified, or clean:** public accounts comply with standards
- **Qualified:** part of the statements in the public accounts do not comply with accounting standards
- **Adverse:** information in the public accounts is misstated and does not comply with accounting standards

The Auditor General's report can also include a disclaimer stating that there is too much missing, incomplete, or non-compliant information to provide an opinion.

Tips on Reading the Public Accounts

1. Review the public accounts and key sections of the Auditor General's report
2. Ask yourself: How do the results compare to the budget?
3. Hold hearings shortly after their release
4. Get clarification on any issues raised by the Auditor General
5. Get answers from Comptroller and/or other officials
6. During the hearing, listen to the answers to your questions - are you satisfied with them? If not, ask more questions
7. Focus on big picture impact on public administration

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Support

The articles below feature know of an oversight com
oversight@caaf-fcar.ca.



PEI Leading the Way with Commi
Meeting 'Kick-Offs'

Click on the images above to acce

Member Networking



Stacey Wowchuk – Assistant Auditor General, OAG Manitoba

COVID-19 Vaccine Audits



- **New Zealand** – [Preparation for the national wide roll out of the COVID-19 vaccine – May 2021](#)
- **United States** – [COVID-19: Critical Vaccine Distribution, Supply Chain, Program Integrity, and Other Challenges Require Focused Federal Attention – January 2021](#)
- **United Kingdom** – [Investigation into preparation for potential COVID 19 vaccines](#)
- **Transparency International** – [Analysis of Clinical Trials and Contracting – 2021](#)



Vaccine Audits – Possible Criteria

- Ability to procure supplies
- Transparency of procurement
- Effective distribution
- Inventory and booking systems
- Communication between key stakeholders
- Contingency planning





New Zealand Controller & AG

Audit Preparations for the nationwide roll-out of the Covid-19 vaccine

- Published May 2021
- 68-page report
- Work carried out mid-February 2021 to mid-April 2021
- **Objective: Determine how ready the Ministry of Health and district health boards are to meet the Government's vaccination goals, in particular, to scale up to vaccinate the general population.**
 - how vaccines have been procured
 - how the purchase agreements are being managed
 - the Government's strategy and planning for rolling out the Pfizer vaccine nationwide
 - how well risks to the immunisation programme are being managed.
- identify any areas for improvement to enable action to be taken for nationwide roll-out scheduled for the second half of 2021.
- 6 recommendations



US GAO - Critical Vaccine Distribution, Supply Chain, Program Integrity

- Published January 2021
- 346 pages
 - (1 of 30+ audits on COVID)
- Work carried out August 2020 to January 15, 2021
- Examined the federal government's continued efforts to respond to and recover from the COVID-19 pandemic
 - plan and time frame for documenting and sharing a national plan for distributing and administering COVID-19 vaccine
 - approach for how efforts would be coordinated across federal agencies and nonfederal entities.
 - Drug Manufacturing Inspections
 - Federal Contracting
- 13 recommendations

US GAO - Critical Vaccine Distribution, Supply Chain, Program Integrity

Department of Health and Human Services (HHS) and Department of Defense (DOD) Obligations for COVID-19 Vaccines and Therapeutics under Operation Warp Speed, as of December 31, 2020

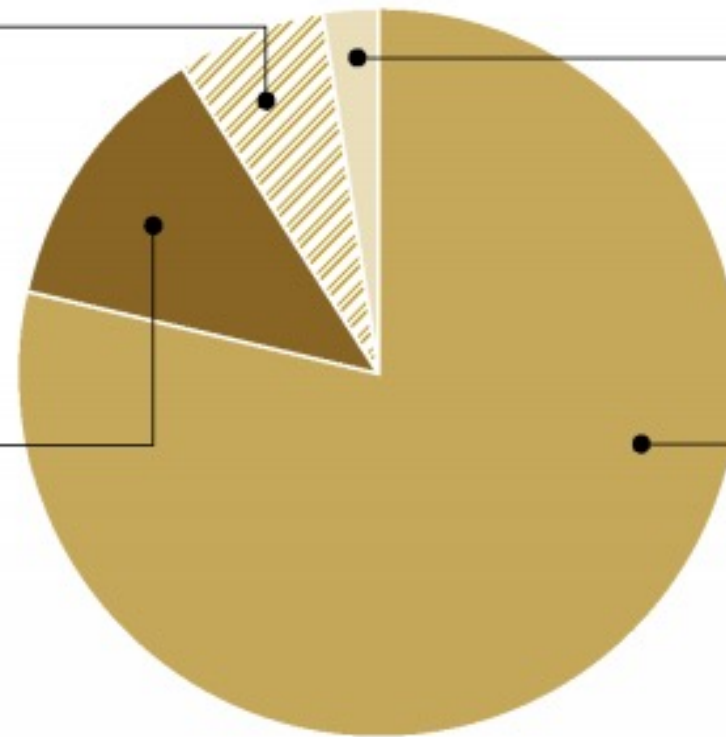
Dollars in millions

General Manufacturing
\$1,092.6 (6.7 percent)

Investments—separate from vaccine and therapeutics developer-related manufacturing—to advance domestic manufacturing capabilities with other companies, including reserving excess production capacity and improving or expanding existing facilities.

Therapeutics development and/or manufacturing
\$1,992.2 (12.2 percent)

Development efforts generally include research and phased clinical testing; associated manufacturing efforts include scaling up production, as well as packaging and storage.




Vaccine distribution
\$377.6 (2.3 percent)

Distribution includes delivery of COVID-19 vaccines as well as support for increased production of related items such as syringes and glass vials among other materials.

Vaccine development and/or manufacturing
\$12,836.1 (78.8 percent)

Development efforts generally include research and phased clinical testing; associated manufacturing efforts include scaling up production, as well as packaging and storage.

Source: GAO analysis of Federal Procurement Data System-Next Generation data. | GAO-21-265



UK NAO - Investigation into preparations for potential COVID-19 vaccines

- Published December 2020
- 51 pages
- Covers period April to 8 December 2020
- Examines government's progress in securing potential vaccines and determining how they will be deployed to the public.
 - government's approach to identifying potential vaccines
 - progress to date
 - how government is organising itself to work at pace
 - challenges in deployment
- [Additional report published May 2021: Initial learning from the government's response to the COVID-19 pandemic](#)

Media Report: “According to the General Auditor of the Nation, Argentina received only 20% of the contracted vaccines.”

HOME / INSTITUTIONAL NEWS

The president of the AGN met with members of the COVID Vaccine Observatory of civil society

05-22-2021



Israel State Comptroller & Ombudsman

The State of Israel's response to the Corona crisis

- From October 2020:
 - “3.4 million doses of vaccine had been ordered, and that at the beginning of September 2020, preparations for vaccination had not yet been completed. To ensure that as large a population as possible is vaccinated and that the vaccines are given on time and safely, it is advisable to formulate an orderly plan for administering the vaccines.”



Transparency International

Transparency in the Development and Procurement of COVID-19 Vaccines

- only 6% of contracts with suppliers were published through formal channels; and only 1 of the contracts was published without redaction.

FIVE QUESTIONS EVERY GOVERNMENT SHOULD ANSWER ABOUT COVID-19 VACCINES

1. **Which** vaccines has your government acquired?
2. **How many** doses of each vaccine have been secured?
3. **When** will the vaccines be delivered to everyone in your country? When will you be vaccinated and which one will you get?
4. **How much** is your government paying for a dose of each vaccine?
5. Does your government have a single **website with all information** about the COVID-19 vaccines, including timelines, coverage, financial resources and contracts?



Questions?

- Do you have a question about a current CAAF benefit?
- Are there additional benefits or services that you would like CAAF to take on?



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Stay in touch!



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