

PERFORMANCE AUDIT

A Centre of Expertise to Support Performance Audit Practice

KEY PERFORMANCE CHECKLIST – 2014-15

Targets 2014-15

Results 2014-15

- Update *Audit News* monthly and issue four *Audit News Bulletins*.
- Publish two issues of *Audit News Analytics*.
- Develop and publish *Practice Guide to Auditing Oversight*.
- Develop and issue two editions of *Audit News Focus-On*.
- Develop discussion papers as opportunity arises.
- Develop training materials for *Practice Guide to Auditing Efficiency*.
- Deliver performance audit courses and workshops to meet CCOLA demand.
 - Market, adapt and deliver offerings to other members and non-members based on demand.
- Align offerings with the Audit Learning Network (ALN) as it becomes available and launched.
- Support planning and delivery of 2014 and 2015 CCOLA PA Symposium.
- Support planning and delivery of first forum of Canadian Municipal AGs in Fall 2014.
- Prepare and co-deliver with Ontario Internal Audit Division, a presentation on Auditing P3 and AFP arrangements to IIA National Conference in Oct. 2014.

- Audit News Database* updating process streamlined and carried out on bi-monthly basis. Four Bulletins issued. New and improved info-graphic format combining Bulletin and Analytics (see below) launched August 2014.
 - 1034 page views from April 2014 to March 2015.
- Audit News Analytics* information integrated into new *Bulletin* info-graphic format.
- Practice Guide to Auditing Oversight* released in March 2015.
- Focus On Large-scale Procurement Projects* – released in October 2014.
 - 101 downloads since release.
- Focus On Human Resource Management* developed in 2014-2015 (released May 2015).
- Published two discussion papers:
 - How to Increase the Impact of Environmental Performance Audits* – Apr. 2014 (36 downloads since release).
 - Better Integrating Root Cause Analysis into Legislative Performance Auditing* – Dec. 2014 (281 downloads since release).
- Based on needs assessments of stakeholders, priorities re-established for course development and refocused on renewal of Evidence Collection and Analysis training course.
- Delivered six offerings to CCOLA offices:
 - Fundamentals – 3
 - Advanced – 2
 - Evidence – 1
- 120 total participants.
- Overall positive course assessment: 99%
- CCAF course offerings aligned with draft ALN content. CCAF supported the development of guidance materials for performance auditors for inclusion on the CCOLA ALN, and will continue to support development of content that can be contributed to the ALN.

- CCAF played prominent role in 2014 Symposium.
 - 93.6% combined positive participant ratings for CCAF organized/led sessions.
- CCAF led planning and delivery of first Pan-Canadian Municipal Auditors Forum, held in Ottawa – Nov. 2014.
 - 92% positive participant ratings overall.
- CCAF joint presentation well received at IIA National Conference.

Key Results 2011-15

Audit News Database

4956

views since its launch in June 2011

Audit News Bulletins

16

released since its launch in June 2011

Performance audit courses

31

delivered to

571

audit professionals since 2011

Guides, Discussion Papers, & Focus On Series

6

developed with

1697

pageviews*

* views are up to June 2015

35 Years of Performance Audit Training

For over 35 years, CCAF has provided networking and learning opportunities to over 8,000 public sector auditors, managers and elected officials through our courses and events in Canada. We currently offer four performance audit courses:

- Fundamentals of Performance Auditing*
- Advanced Performance Audit Training*
- Evidence Collection and Analysis Techniques*
- Report Writing*



Practice Guide to Auditing Oversight

Strong oversight is important to the success of every public sector organization in delivering services effectively and in promoting greater accountability. The *Practice Guide to Auditing Oversight* will help auditors identify the causes of breakdowns in oversight, highlight weaknesses and inefficiencies in oversight regimes, point to best practices, make recommendations for improvements; and help departments, agencies, boards and authorities to improve their oversight performance. As a web-based tool, it allows the user to quickly access any section of interest allowing them to jump rapidly from one section to any other. Auditors are thus free to consult only the section that best meet their needs.



CCAF and Canadian Municipal Auditors partner to plan and hold inaugural pan-Canadian Municipal Audit Forum

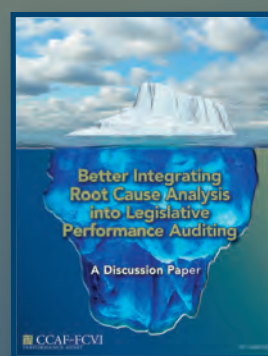
CCAF is pleased to have collaborated with Canada's municipal audit community to plan and deliver a national forum held on November 3-4, 2014. The Forum brought together Auditors General and heads of audit from 16 municipalities across Canada, in addition to the Auditor General for Local Government (AGLG), representing over 200 municipalities in BC.



(Delegates at the Forum held at Ottawa City Hall.)

Hosted by the Auditor General of the City of Ottawa, Ken Hughes, the Forum brought together participants, speakers and other guests to foster dialogue, share good practices and explore emerging challenges in auditing at the municipal level.

CCAF Discussion Papers



Better Integrating Root Cause Analysis into Legislative Performance Audits

This *Discussion Paper* provides tailored, simple tools and methodology to help auditors and audit offices that wish to undertake root cause analysis. It addresses when and how root cause analysis can be carried out.

How to Increase the Impact of Environmental Performance Audits

The paper contains a number of ideas on how to increase the impact of environmental performance audits, from the planning through reporting phases of the performance audit process.



The discussion paper is based on a keynote presentation by John Reed (Vice-President, Performance Audit, CCAF) and Jean Cinq-Mars given to the 15th Meeting of the INTOSAI Working Group on Environmental Auditing held in Tallinn, Estonia in June 2013. The presentation also inspired the creation of a new INTOSAI WGEA Research Project on *How To Increase the Impact of Environmental Audits* being co-led by the Supreme Audit Institutions of Lesotho and Cameroon.

SG #1 - TOTAL EXPENSES	YEAR ENDING MARCH 31, 2015	YEAR ENDING MARCH 31, 2014
PERFORMANCE AUDIT PROGRAMS & SERVICES	\$569,773	\$615,611
PERFORMANCE AUDIT EDUCATION	\$58,778	\$90,989