

**Audit of Controls over the Integrity of Information in the Report on Plans and Priorities**

Management Action Plan Response

*Reflecting changes requested by Senior Management Committee (SMC) Jan. 16, 2008*

*Endorsed by SMC Jan. 23, 2008*

Control Element	Audit Recommendation	Management Response	Responsibility	Due Date
<b>Financial and Non-Financial Information</b> Financial and non-financial information is consistent, comprehensive, balanced and reliable.	1. The President should ensure that an assessment of the appropriateness, relevance and practicality of expected results indicators, including those identified in the PAA, is conducted.	<b>Agreed.</b> TBS requires RPPs to contain expected results and indicators at the Program Activity level. SSHRC's expected results and indicators form a part of the MRRS, which was recently assessed by TBS as part of the MAF assessment. SSHRC has responded to the MAF assessment with changes to its performance management framework, which includes improvements to SSHRC's expected results and indicators at the Program Activity level.	<b>CPEA</b> is responsible leading the development of the performance management framework, which was approved by the President and submitted to TBS on 30 Nov 2007. It identifies expected results and indicators at the Program Activity level. <b>PPIA</b> will incorporate these in the RPP for 2008-09. SSHRC will continue to improve and refine the performance management framework over the next several years.	<b>Completed:</b> PMF was revised, approved and submitted to TBS on 30 Nov 2007, and the draft RPP for 2007-08 incorporates the expected results from the revised PMF.
	2. The President should also ensure that related reporting systems and indicators are developed, functional (tested), implemented and maintained.	<b>Agreed.</b> The current review and redesign of electronic service delivery (the Business Transformation project) will address systems for improved reporting of results of research and research funding. The project plan acknowledges that performance management and reporting are key elements of SSHRC's "post-award" business. This said, the redesign of fundamental business systems cannot be completed in the short term. The timeline for the Business Transformation project extends to 2012, although various elements of the project will be implemented in phases in the years leading up to 2012.	<b>PPIA, CPEA and Programs Divisions</b> will ensure that SSHRC's business needs with respect to capturing information on results are fully communicated to <b>IMTS</b> , so that IMTS can take these into account in its review and redesign of electronic service delivery systems.	2008-2012



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	3. The President should ensure that the human and financial resources required to achieve specific high priority planned activities are identified in the RPP and are adequate.	<b>Partial agreement.</b> TBS does not require that the RPP specify the human and financial resources required for each priority identified in Section 1 of the RPP. There is no weakness in SSHRC's financial accountability. Financial and human resources are planned and reported along PAA categories, as per TBS requirements. SSHRC will, however, ensure through its operational planning process that strategic and operational priorities are accorded appropriate human and financial resources.	<b>The President</b> will ensure that the priorities proposed for 2008-09 (developed by Senior Management Committee and Operations Management Committee) are of a nature and scale that allow progress against them in the given year and/or over the three year planning horizon of the RPP.	<b>In progress.</b> Business cases for new human and financial resources are being assessed in December 2007, informed by prior decisions on operational and strategic priorities for 2008-09.
	4. The President should ensure that the RPP contains all specific components required by TBS, specifically clear and concise information on plans, priorities, expected results, results indicators over a three-year planning period as well as lessons learned, to provide better support for the decision making of parliamentarians and the government.	<b>Agreed.</b> The completeness of the RPP is not in question. The audit report points rather to the need for control systems that assure the completeness of the RPP.	<b>The President</b> will ensure that the RPP contains all specific components required by TBS. <b>PPIA</b> will support this by preparing a document attesting to the completeness of the RPP that the President will review prior to signing the RPP.	<b>In progress.</b> This control element will be implemented for the RPP 2008-09 process.
<b>Strategic Planning and Priority-Setting</b> SSHRC's strategic planning and priority-setting process feeds the development of the RPP.	5. The President should ensure that SSHRC formalizes, implements and assigns an ongoing regular, periodic (annual basis) strategic planning process. 6. The President should ensure that SSHRC incorporates the strategic planning function into SSHRC's current initiative to design a comprehensive and integrated planning and reporting cycle framework.	<b>Agreed.</b> The new planning cycle (called the Integrated Corporate Management Framework) includes several elements that constitute an annual strategic planning process. These elements include: - an environmental scan in the spring - Council discussion of the environmental scan in June - a Senior Management Strategic Planning Forum in the fall - Council discussion of strategic directions and priorities in October	<b>The President</b> will ensure that these activities of the Integrated Corporate Management Framework are undertaken annually.	<b>Completed.</b> The new planning cycle was implemented in 2007-08.



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	7. The President should ensure that future strategic plans are structured according to the PAA structure to strengthen the linkage with the RPP.	<b>Partial agreement.</b> Future strategic plans may not be structured closely on the PAA, as this can artificially constrain strategic thinking, and the PAA is evolving and likely to change as part of the continuous improvement process that will be initiated in 2008-09. A crosswalk between the priorities of a given year as reported in the RPP and the Strategic Outcomes of the PAA are provided, as required by TBS, in a table of the RPP.	<b>PPIA</b> , in drafting the RPP, will continue to include a table that indicates which Strategic Outcomes of the PAA support each of the year's priorities, as required by TBS	<b>Completed.</b>
	8. The President should ensure that SSHRC institutes a formal, integrated operational planning function as part of its "Fiscal Year Integrated Planning and Reporting Cycle" framework.	<b>Done.</b> The new Integrated Corporate Management Framework includes an operational planning function, performed by Operations Management Committee as well as separately by Divisions. This function includes an Operational Planning meeting in the fall, and is directly linked to the strategic planning process (see response to items 5 and 6, above).	<b>The President</b> will ensure that the operational planning elements of the Integrated Corporate Management Framework are undertaken annually, and that the outputs feed the RPP development process.	<b>Completed.</b> The new planning cycle was implemented in 2007-08, with operational planning decisions made in Fall.
	9. The Director, PPIA, should ensure that adequate internal controls are implemented to actively confirm the alignment of SSHRC's plans and priorities with the current year government-wide priorities at the time of RPP development.	<b>Agreed.</b> See response for 10, below.		
<b>Roles, Responsibilities and Accountabilities</b> Roles, responsibilities and accountabilities over preparation of the RPP are clearly articulated and understood by stakeholders.	10. The Director, PPIA should establish a documented formal challenge function comprised of one or more individuals whose role is to perform a robust challenge function for the development of the RPP.	<b>Agreed.</b> The new Integrated Corporate Management Framework has built-in processes to assure appropriate alignment of SSHRC's plans with government-wide priorities, and that the SSHRC's priorities receive appropriate scrutiny by two levels of management (the challenge function). The RPP is based on strategic priorities set out by Senior Management Committee with the advice and endorsement of SSHRC Council, and on operational plans developed by Operations Management Committee. The Integrated Corporate Management Framework also identifies how results from evaluations and audits are to inform planning, which will reinforce SSHRC's capacity to function as a learning organization.	<b>The President</b> will ensure that the separate elements of the Integrated Corporate Management Framework are undertaken annually. <b>PPIA</b> will ensure that records of decision at key stages in the strategic and operational planning processes will be captured.	<b>Completed.</b> The new planning cycle was implemented in 2007-08.
	11. The President, in cooperation with SSHRC's Board, should define, formalize and communicate	<b>Agreed.</b> In the new planning cycle, SSHRC Council advises on and endorses the strategic directions as developed by the	<b>The President</b> will engage <b>Council</b> at the identified stages in	<b>Completed.</b> The new planning



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	the role of the Council's Board with respect to the development of the RPP, a key corporate planning document.	President and the Senior Management Committee at specific stages in the annual planning cycle.	the annual planning cycle, as indicated in the Integrated Corporate Management Framework.	cycle was implemented in 2007-08.
<b>Oversight and Quality Assurance</b> Effective oversight and quality assurance mechanisms are in place to oversee development, approval, monitoring and updating of the RPP.	12. The President should support SSHRC's initiative to design and implement a corporate planning and reporting cycle framework that includes an integrated risk management framework.	<b>Done.</b> The corporate planning and reporting cycle framework has been developed, and it indicates how the audit plan and risk management framework is to serve as an important input to the senior management priority setting forum in the Fall.	<b>PPIA</b> is responsible for implementing the Integrated Corporate Management Framework. The <b>Chief Auditor</b> is responsible for the risk management framework. PPIA will ensure that the Chief Auditor is engaged in providing risk management input to the senior management priority setting forum in the Fall.	<b>Completed.</b> The new planning cycle was implemented in 2007-08.

**Suggested Date & Approach for Follow-up by Internal Audit:**

- Both the audit report and the management response will be submitted to the Standing Committee on Audit at its next meeting (Feb. 29, 2008).
- Both documents will be forwarded to Communications for translation and posting on SSHRC's website.
- A review of the management response implementation will be conducted at the end of 2008-09.

