

**AUDITOR GENERAL'S ASSESSMENT
of Performance Information in the Canadian Food Inspection Agency's
2008–09 Performance Report**

**To the President of the Canadian Food Inspection Agency
and the Minister of Agriculture and Agri-Food**

What I Assessed

As required by the *Canadian Food Inspection Agency Act*, I have assessed the fairness and reliability of the Agency's performance information for 2008–09 with respect to the objectives established in its corporate business plan.

Management's Responsibility

The performance information reported in the Agency's performance report is the responsibility of management.

My Responsibility

My responsibility is to assess the fairness and reliability of the performance information included in the Agency's performance report against the objectives established in its corporate business plan.

My assessment covered only the specific performance information included in the section of its performance report titled "Analysis of Program Activities by Strategic Outcome." My assessment did not include the objectives set out in the corporate business plan or information referenced by web links included in the report. My responsibility does not extend to assessing or commenting on the Agency's actual performance.

The Nature of My Assessment

My assessment consisted of a review performed in accordance with the standards for assurance engagements established by the Canadian Institute of Chartered Accountants. The assessment consisted primarily of enquiry, analytical procedures, and discussion related to the performance information. I conducted this assessment using the criteria for the assessment of fairness and reliability described in the Annex.

An assessment based on a review provides a moderate level of assurance and does not constitute an audit. Consequently, I do not express an audit opinion on the Agency's performance information.

Conclusion

Based on my assessment, nothing has come to my attention that causes me to believe that the Agency's performance information for 2008–09, with respect to the objectives established in its corporate business plan, is not, in all significant respects, fair and reliable using the criteria described in the Annex to this report.

Sheila Fraser, FCA
Auditor General of Canada

Ottawa, Canada
21 August, 2009

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Environmental Performance Auditing in the Public Sector Awadhesh Prasad, 2018-06-14 Environment and sustainable development challenges are a matter of global concern Trillions of dollars of mostly public money are invested every year in domestic and international policies and programs to address these challenges The effectiveness of these policies and programs is critical to environmental sustainability Performance audits that examine the effectiveness of governmental policies and programs heavily influence their implementation Despite this performance auditing in the environment field has received very little academic attention This book takes a closer look at performance auditing of public sector environmental policies and programs It examines trends in global environmental performance auditing and how it is currently practiced drawing on a global survey and case studies from Canada India and Australia In doing so it identifies issues and challenges faced by Supreme Audit Institutions in undertaking these performance audits This book will be of interest to students scholars and practitioners of sustainable development environmental auditing and public sector auditing as well as to donor organisations engaged in these areas

Performance Auditing Jeremy Lonsdale, Peter Wilkins, Tom Ling, 2011-01-01 It is time 15 years on from the coining of the Audit Explosion to re appraise the growth of new forms of auditing As we move into what might be called Auditing in Austerity this book gives us that overview An extremely well informed team of authors has been assembled to deliver a comparative analysis that successfully mixes insider and outsider perspectives This should be required reading not just for auditors and their academic hangers on but for the wider audience of those interested in contemporary developments in democratic accountability and policymaking Christopher Pollitt Catholic University of Leuven Belgium This book fills an important gap in the market At a time when governments around the world face the largest deficits in decades there is a strong need to reduce public expenditures whilst ensuring greater value for money from public services This book addresses these concerns and many more Each of the chapter authors is a senior practitioner and or an academic who specialises in performance auditing and accountability in modern complex democracies They explore the nature of the concepts which underlie current practice set out a variety of institutional structures and processes and identify the limits of both theory and practice These make this a book of considerable significance and one which makes an important contribution to our understanding of the democratic process This is not a narrowly focused book only of interest to those who specialise in performance auditing Given the richness of its analysis and the fine grained understanding of institutions and processes it has much to say to students of public administration management and policy analysis I am confident that this will rapidly become the standard reference for those who are interested in performance auditing Peter M Jackson AcSS University of Leicester UK What a good read Insightful and challenging It is likely to incite a lot of discussion on the wide ranging views from the very well informed and qualified contributors not least from those who actually have to implement the findings and recommendations of performance audit reports The focus is rightly on accountability for performance not only in

achieving government program objectives in an economic efficient and effective manner but also on the audit institutions themselves It should be welcomed by the public sector and particularly by the parliamentary institutions concerned with achieving accountability for government performance Pat Barrett AO Australian National University and former Australian Auditor General 1995 2005 This book is a much welcome tonic for public administration It is one of the few books that explicitly focus on how audit institutions carry out their performance auditing responsibilities While auditors will likely read this the authors have geared the book to a broader readership including public managers who are often the subject of performance audits From the foreword by Paul Posner George Mason University US This state of the art book examines the development of performance audit drawing on the experience in a number of different countries including the United Kingdom the United States Australia the Netherlands and Belgium The expert contributors identify the trajectory of performance audit examine how it is conducted and consider what it is contributing to effective government They conclude that in the face of new challenges performance auditors should focus both on their core responsibilities to ensure accountability and continue to develop more insightful and sophisticated approaches to enable them to assess the growing complexity of the delivery of public services By doing so they can continue to play a valuable role in democratic accountability Providing an up to date overview and discussion of performance audit this highly topical book will appeal to all those working within audit academics working in the fields of public management and public administration as well practitioners in and close to state audit institutions Members of Parliament evaluators internal auditors researchers policy analysts and consultants will also find this book invaluable

Crossover of Audit and Evaluation Practices Maria Barrados, Jeremy Lonsdale, 2020-02-24 Crossover of Audit and Evaluation Practices brings together academic analysis with insights from practitioners to discuss the potential for collaboration in audit and evaluation practices between three professional disciplines Clearly written and thoughtfully organized this volume is structured in three parts to deal with theory practice issues and how the practices have worked together Part One provides definitions of performance audit internal audit and program evaluation Part Two addresses several challenges that professionals face in applying these standards and principles Part Three contains examples of organizational collaboration between the practices how they have worked together and the lessons that were learned from that experience Specific cases from the Government Accountability Office and UNESCO UNDP and Inter Americas Development Bank illustrate what has worked or not and suggest reasons why Crossover of Audit and Evaluation Practices offers even the most skilled and experienced professional insight on how to bridge some of the divides It will help generate a better understanding of the activities and services that are either imposed on them or are freely available and help to stimulate their optimal use

Overpromising and Underperforming? Peter Graefe, Julie Simmons, Linda A. White, 2013-01-08 Public reporting has been used experimentally in federal provincial relations since the mid 1990s as an accountability mechanism to promote policy effectiveness intergovernmental cooperation

and democratic legitimacy Our understanding of how well it is working however remains limited to very specific policy sectors even though this information is essential to policy makers in Canada and beyond Overpromising and Underperforming offers a deeper analysis of the use of new accountability mechanisms paying particular attention to areas in which federal spending power is used This is the first volume to specifically analyse the accountability features of Canadian intergovernmental agreements and to do so systematically across policy sectors Drawing on the experiences of other federal systems and multilevel governance structures the contributors investigate how public reporting has been used in various policy fields and the impact it has had on policy making and intergovernmental relations **Speaking Out on Human**

Rights Pearl Eliadis, 2014-04-01 Canadians like to see themselves as champions of human rights in the international community Closer to home however the human rights system in Canada particularly its public institutions such as commissions and tribunals has been the object of sustained debate and vehement criticism based largely on widespread myths about how it works In *Speaking Out on Human Rights* Pearl Eliadis explodes these myths analysing the pervasive distortions and errors on which they depend Canada's human rights system a unique legal tradition operating within a powerful modern constitution is a fundamental mechanism for ensuring the practical application of our national commitment to tolerance and inclusion Drawing on in depth interviews with Canada's leading human rights experts and extensive original research Eliadis explores the evolution of commissions and tribunals as vehicles of public policy and considers their mandate to mediate rights conflicts in such contested areas as hate speech religious freedoms and sexuality She provides a frank assessment of how Canada's human rights system functions and argues that misplaced critiques have prevented urgent and necessary discussions about the reforms that are needed to improve fairness and equality before the law and to ensure institutional independence impartiality and competence *Speaking Out on Human Rights* shows how our human rights system plays a unique and important role in the rights revolution both in Canada and internationally and offers promising avenues for its future development

Public Administration and Policy in the Middle East Alexander R. Dawoody, 2014-09-22 The various and different Middle Eastern countries are addressing new key reform and governance reform processes but also administration and policy issues of enduring importance decentralization and local government non profit organizations political culture and reform of the policy process This book provides assessment of national strategies for reform in public administration and policy how these strategies have fared in implementation and what challenges must be overcome to achieve real and sustainable progress Seven country case studies will explore the overall policy making process from a critical perspective and consider how it could be strengthened Four cases will deal with the controversial issues of decentralization of power and decision making Two cases will address the role of civil society in the policymaking and reform process Introductory and concluding chapters will place these discussions in context and draw the primary lessons for policy makers The main objectives of the book are to present different examples of specific public policy and administration as well

as governance issues in the Middle East so that policymakers both in the region and the world who are interested in the Middle East as well as practitioners scholars and graduate students can utilize the book as a study guide to better understand various dynamics in governance in the Middle East This approach will enable the volume to bridge global perspectives on governance development with regional perspectives and experience bringing shared expertise intellectual inquisitiveness and experience in the professional practice of public policy and administration to bear on these common challenges

IT Auditing Using a System Perspective Davis, Robert Elliot,2020-06-26 As the power of computing continues to advance companies have become increasingly dependent on technology to perform their operational requirements and to collect process and maintain vital data This increasing reliance has caused information technology IT auditors to examine the adequacy of managerial control in information systems and related operations to assure necessary levels of effectiveness and efficiency in business processes In order to perform a successful assessment of a business s IT operations auditors need to keep pace with the continued advancements being made in this field IT Auditing Using a System Perspective is an essential reference source that discusses advancing approaches within the IT auditing process as well as the necessary tasks in sufficiently initiating inscribing and completing IT audit engagement Applying the recommended practices contained in this book will help IT leaders improve IT audit practice areas to safeguard information assets more effectively with a concomitant reduction in engagement area risks Featuring research on topics such as statistical testing management response and risk assessment this book is ideally designed for managers researchers auditors practitioners analysts IT professionals security officers educators policymakers and students seeking coverage on modern auditing approaches within information systems and technology

OECD Public Governance Reviews Auditing Decentralised Policies in Brazil Collaborative and Evidence-Based Approaches for Better Outcomes OECD,2020-11-26 Public policies and services such as education health welfare infrastructure and sanitation are increasingly developed and provided via different levels of government national regional and local creating co ordination and governance challenges This report describes how Brazil s 33 courts of accounts can use their oversight function including audits to help make such decentralised policies more effective and coherent

People and Places in Project Management Research Michael Young,2017-01-06 This book is the second in a series of volumes focused on publishing the latest thinking and findings in the field of project management research It focuses on people and places and their role in projects and project management and draws from conference papers presented at the Australian Institute of Project Management national conferences held in Australia in 2012 2013 and 2014 Contributors here consist of both academics and practitioners with authors representing the latest developments in Australia Indonesia and Saudi Arabia The book brings together papers focused on the themes of project management offices stakeholders complexity and risk management It concludes with three case studies on the application of project management in specific contexts

ECCWS 2018 17th European Conference on Cyber Warfare and Security V2 Audun Jøsang,2018-06-21 **Quality**

Matters John Winston Mayne, 2018-12-12 Information regular systematic reliable is the life blood of democracy and the fuel of effective management Surely today there is no problem with information for this is the age of information overload It pours onto our computer screens and out of our printers Indeed many governments claim often with some justification to be more open and transparent than ever before But what if the life blood is contaminated or the fuel polluted Then the body politic sickens and the engine of public management runs rough It is the vital issue of the quality of the information we receive that this book addresses *Quality Matters* compares approaches across different jurisdictional settings and across three different types of information evaluation The chapters describe and analyze quality assurance in a number of countries and within a variety of international organizations These have been selected either because they are widely considered to be leaders in evaluating information or because they have experience with assuring quality information that can instruct others Contributors are from Australia Canada the European Union France the Netherlands New Zealand Sweden Switzerland United Kingdom United States and the World Bank This pioneering study analyzes practices for assuring the quality of evaluation performance auditing and reporting in the face of political organizational and technical obstacles A final chapter addresses the extent to which quality assurance systems become bothersome rituals or remain meaningful mechanisms to ensure quality control This well structured volume will be of particular interest to policymakers and adds much to the literature on program evaluation and performance auditing

Public Finance and Development, 2002 *Fiscal Choices* Michael M. Atkinson, Haizhen Mou, 2024-03-01 The COVID 19 pandemic revealed that governments can quickly respond to a fiscal crisis without becoming mired in unproductive wrangling But the pandemic has also revealed the limits of traditional policy instruments in stabilizing the economy controlling inflation and fostering economic growth *Fiscal Choices* sheds light on the economic dimensions of COVID 19 and examines the state of Canada's fiscal policy and fiscal health following the pandemic The book covers a cluster of key fiscal policy topics the overall capacity of government the growth of inequalities the management of sovereign debt and the troubled institutions of federalism and parliamentary government The book draws upon candid in depth interviews with over 70 former and current politicians public servants and academic experts who aim to establish a sustainable future within an accountable political system The book argues that although those who are entrusted with the instruments of power are intelligent and well meaning they are reluctant to take risks or abandon well known if poorly performing formulas It concludes with a set of predictions and prescriptions rooted in a realistic interpretation of Canada's political economy Ultimately *Fiscal Choices* presents a sober assessment of federalism and parliamentary government as instruments of democratic accountability

Evaluation Jan-Eric Furubo, 2018-02-06 Evaluation has come of age Today most social and political observers would have difficulty imagining a society where evaluation is not a fixture of daily life from individual programs to local authorities to parliamentary committees While university researchers grant makers and public servants may think there are too many types of evaluation rankings and reviews evaluation is nonetheless

viewed positively by the public It is perceived as a tool for improvement and evaluators are seen as dedicated to using their knowledge for the benefit of society The book examines the degree to which evaluators seek power for their own interests This perspective is based on a simple assumption If you are in possession of an asset that can give you power why not use it for your own interests Can we really trust evaluation to be a force for the good To what degree can we talk about self interest in evaluation and is this self interest something that contradicts other interests such as the benefit of society Such questions and others are addressed in this brilliant innovative international collection of pioneering contributions *International Journal of Government Auditing* ,2010 Annual Report of the Auditor General of Canada to the House of Commons Canada. Office of the Auditor General,1929 **Performance Budgeting** M. Robinson,2007-08-30 This book examines the theory and practice of performance budgeting which aims make government more effective by linking the funding of government agencies to the results they deliver Combining thematic studies and case studies it clearly presents the diverse range of contemporary performance budgeting models and examines their effectiveness **OECD Journal on Budgeting, Volume 2012 Supplement 1 Budgeting in Luxembourg: Analysis and recommendations** OECD,2013-03-26 This report studies budgetary planning financial information internal audit and related policies in the administrative entities of Luxembourg and makes a series of recommendations **A Methodology for Performance Measurement and Peer Comparison in the Public Transportation Industry** Paul Ryus,2010 TRB s Transit Cooperative Research Program TCRP Report 141 A Methodology for Performance Measurement and Peer Comparison in the Public Transportation Industry explores the use of performance measurement and benchmarking as tools to help identify the strengths and weaknesses of a transit organization set goals or performance targets and identify best practices to improve performance **Evaluation Cultures** Sense-making in Complex Times Jean-Claude Barbier,Penny Hawkins,2012-09-25 Evaluation Cultures draws upon a sample of reflections drawn from organizational practices nationally centered political cultures and ethnic cultures as a framework for understanding how culture influences the work of evaluation Two main conclusions seem to emerge first that there exists no single uniform and homogenous national evaluation culture second that the idea of a unified transnational culture of evaluation is an illusion The evaluation community includes a diverse group of professionals a diversity that is not just represented in national or ethnic culture but also in academic backgrounds public and private sector allegiances and personal character The contributors to this book represent in part this diversity by reflecting a range of views Evaluation Cultures draws upon the experience of senior evaluation practitioners who share their reflections on their practice and experience in order to put forth challenges to purely academic analysis Evaluation Cultures presents a consistent if not exhaustive attempt to give analytical and empirical sense to all of the cultures of the evaluation community

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