

### 3.2 Annual Operational Plan

In order to operationalize our Strategic Plan and our Strategic Goals, in December of each year our Executive and Management Group develop an annual Operational Plan for the period 1 January to 31 December of the following year. This Plan includes a listing of all financial statement audits, legislative audit projects and any other audit work planned for the year. For each audit, the Plan details the assignment of managers and estimates the time and resources required.

In developing our Operational Plan we first estimate the total number of hours available to the Office by applying the annual standard of 1,820 hours for each of our staff. We then provide for such areas as annual leave and other types of leave to arrive at total controllable hours. We also deduct the estimated hours provided for professional development to arrive at the number of hours available for our various audit work.

The available hours are assigned to our five lines of business. These are: financial statement audits; legislative audits; monitoring Crown agency reports; special assignments; and report publishing. Each member of our audit staff is accountable to a Manager for completion of their audit assignments and is required to submit a weekly time report which records the number of hours spent in the previous week on the various assignments. In addition, each Manager is in turn required to report to the Executive Committee on the progress made in completing the assigned work.

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## Planning Our Work

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