

### 6.2 Supporting our Work

To support our audit staff in the performance of their work, we have established three support services in the Office with the following responsibilities:

**Administration** - provides the Executive with sufficient information to direct the continued operation of the Office, provides audit staff with materials and other supports necessary to complete assignments without unnecessary distraction, and is responsible for human resource management in the Office.

**Professional Practice** - provides advice and support to the Office on all accounting and auditing policies and practice matters and on legislative matters affecting the Office and its work. It ensures that the practices of the Office are consistent with the requirements of the Canadian Institute of Chartered Accountants (CICA), other governing bodies, and our own policies and procedures. This area reviews current and emerging accounting and auditing issues and new practices within the public sector in Canada and throughout the world, keeps the Office informed of new developments and requirements in the profession and, where necessary, provides comments to professional bodies and central agencies. This area also co-ordinates training for audit staff and performs quality control reviews of all financial statements, legislative audit reports and other reports issued by the Office.

**Information Technology** - provides consultation and technical support on all matters dealing with information technology. This area is responsible for implementation of the Office's information technology strategic plan. It also monitors technological developments relevant to the Office, provides ongoing operational support and assists in training activities.

In addition, the Office has established three staff committees - Human Resources, Information Technology, and Occupational Health and Safety. These Committees deal with staff and operational issues and provide recommendations to the Executive. Committee membership is on a rotational basis and all staff are encouraged to participate.

### 6.3 Human Resource Initiatives

The quality of our work depends on the motivation, talent and energy of our staff. Therefore, it is essential for our Office to create an environment that encourages, supports and perpetuates a commitment to our mission and values. To achieve this goal, over the years, the Office has developed a number of initiatives, including the following:

### **Training and Development**

The Office has developed a competency model which identified the core competencies that our staff require. This model is used to identify gaps between required and actual skill sets and provides the focus for our ongoing training and development program. This process is essential to ensure that staff keep their skill sets current and relevant. For 2005, on average, each audit staff member was provided with 4 days of training and development. During the year the Office provided a two-day written communications course for all audit staff. In addition, we provided all staff with annual updates on the work and decisions of the Canadian Institute of Chartered Accountants and its Public Sector Accounting Board on auditing and accounting matters which impact on the work of the Office. All staff also were provided with a fraud investigation course.

Our Office encourages all audit staff to complete their professional accounting designation. We demonstrate our commitment and support of this initiative through financial assistance, study support and mentoring. During the past year we were pleased that: Maxine Kearsley passed the CICA Uniform Final Examinations and will now receive her Chartered Accountant (CA) designation; Tracy Bishop received her Certified Management Accountant (CMA) designation and Blair Saunders completed the academic requirements for the CMA designation and is now completing the practical experience requirement. We congratulate them on their achievements.

During 2005, we again provided work-term placements for four students from the College of the North Atlantic. We also partnered with the Employment Equity and Strategic Initiatives Division of Public Service Secretariat.

### **Compressed Leave**

The Office continues to offer the compressed work schedule for the summer months which was first introduced in 2000.

### **Flex Time**

The Office has a flex time policy which is offered year-round and permits employees to vary the beginning and ending times of work within a core range of hours.

### **Casual Dress**

The Office has a policy whereby staff can dress business casual on Fridays while working in the Office. This policy is also in effect during summer hours.

### **6.4 Involvement with the Profession**

All legislative audit offices in Canada are members of the Canadian Council of Legislative Auditors (CCOLA) which serves to promote professional legislative auditing in Canada. The Office, through its membership in the CCOLA, has staff participating on various CCOLA committees established to address specific issues of common concern.

The Office is actively involved in assisting in the development of public sector accounting and auditing standards in Canada and provides comments on various accounting and auditing issues being researched by the CICA. In addition, the Auditor General, John Noseworthy, is a member of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (CICA). This is the Board which issues recommendations and guidance with respect to matters of accounting in all areas of the public sector in Canada. He is also a member of the Accountability and Audit Program Advisory Group of the Canadian Comprehensive Auditing Foundation (CCAF).

We are pleased to note that many of our staff are actively involved in support of the various professional accounting bodies in which they hold membership. David White is a member of the Board of Governors of the Certified General Accountants Association (CGA) of Newfoundland and Labrador and a member of the CGA Canada Board of Directors. Trevor McCormick is a member of the Board of Governors of CGA Newfoundland and Labrador and is also a member of the CGA Canada National Professional Standards Committee. Kevin Antle is also a member of the CGA Newfoundland and Labrador Board of Governors. Lisa Palmer serves on the CA Newfoundland and Labrador Education Committee and is the Treasurer of the Financial Management Institute St. John's Chapter. Jim Winsor is the Certified Management Accountants' Association (CMA) representative on the Public Accountants Licensing Board.