



Canadian Grain Commission
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Audit of Performance Against Service Standards Reporting

**Audit & Evaluation Services
Final Report**

November, 2015

Canada⁺

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1. Executive Summary

At the request of the Canadian Grain Commission's Executive Management Committee, Audit and Evaluation Services undertook an audit of Canadian Grain Commission's Performance Against Service Standards Reporting, with the audit to be substantially completed before Canadian Grain Commission finalized its first full year of performance reporting in March, 2015. As required by the *User Fees Act*, the Canadian Grain Commission committed to service standards related to its user fees that came into effect on August 1, 2013. The *User Fees Act* requires that the regulatory services meet the established standard at least 90% of the time, or user fees may be reduced.

Performance Against Service Standards information for the 18 regulatory fees and some of the 31 non-regulatory fees is gathered from the Industry Services and Corporate Affairs divisions. The Grain Research Laboratory also contributes performance results for the non-regulatory fees. The Planning & Reporting unit of the Corporate Affairs division is responsible for compiling and reporting on Performance Against Service Standards.

The objectives of the audit were to assess the appropriateness of the data being tracked for reporting performance against service standards and assess the accuracy, integrity, and reliability of service standard reporting for regulatory fees for the 2014-2015 fiscal year. A limited amount of review was performed on the preliminary performance data for non-regulatory fees in order to advise on the effectiveness of the reporting methods proposed. The objectives were accomplished through interviews with various management and staff and testing of a sample of reported performance results against source data.

Conclusion

Although this report contains several recommendations to improve tracking and reporting methods as well as overall control of the Performance Against Service Standards reporting process, for those service standards that could be confirmed, the 2014-2015 reported results were found to be correct. As described in the attached report, certain services could not be confirmed for various reasons (refer to Objective 2). It was evident during the audit that Management was becoming more engaged in the Performance Against Service Standards reporting process and taking corrective actions where necessary. As a result of the audit, management has now clearly assigned responsibility for all service standards reporting and the Planning & Reporting unit will be serving a control function.

The recommendations made in this report focus on the following areas:

- All assumptions made, particularly the start and end times chosen for measuring performance, should be documented by service standard owners and maintained in the Planning and Reporting unit. Measurement methods should be as consistent as possible across different services and locations (rec. 1, 2 and 6).
- Measurement methodologies for certain service standards require further consideration by management to improve reliability and verifiability of data (rec. 3).
- More thorough review of performance data is required by management and Planning & Reporting (rec. 5 and 6).

Management has provided action plans for each recommendation (see Appendix A) and has committed to implementation by the end of the current fiscal year (March 31, 2016). The action plans are aimed at improving the overall Performance Against Service Standards reporting process for the current service standards which will continue to be in place until at least March 31, 2018. It should be noted that process improvements resulting from this audit will continue or inform potentially updated service standards scheduled for the 2018-2023 user fees cycle.

Statement of Assurance

In the professional judgment of the Chief Audit Executive, sufficient and appropriate audit procedures have been conducted and evidence gathered to support the accuracy of the opinion provided and contained in this report. The opinion is based on a comparison of the conditions as they existed at the time, as described in the Audit Scope, against pre-established audit criteria. The opinion is applicable only to the activity examined. This audit engagement was planned and conducted to be in accordance with the Internal Auditing Standards for the Government of Canada.

2. Introduction

Authority for Audit

The mission of the Internal Audit function of Audit and Evaluation Services is to provide independent and objective assurance services designed to add value and improve the Canadian Grain Commission's operations. Internal Audit helps the Canadian Grain Commission accomplish its objectives by bringing a systematic, disciplined approach to assess and improve the effectiveness of risk management, control and governance processes.

At the request of Canadian Grain Commission management, Audit and Evaluation Services added the Audit of Performance Against Service Standards Reporting to the 2014-2017 risk-based audit plan in November, 2014. Canadian Grain Commission management asked for the audit to take place before the end of the 2014-2015 fiscal year, after which time the Canadian Grain Commission would publish its first full year of Performance Against Service Standards results for its regulatory fees. Along with the regulatory Performance Against Service Standards results, the Canadian Grain Commission will also publish performance data for non-regulatory fees for the first time in the 2014-2015 Departmental Performance Report supplementary tables.

Background

When the Canadian Grain Commission's new user fees came into effect on August 1, 2013, the commission committed to service standards for the performance of each of the related services. The *User Fees Act* requires that the services meet the established standard at least 90% of the time; otherwise, user fees may be reduced. Although the requirements and consequences under the *User Fees Act* only apply to 18 regulatory fees, the Canadian Grain Commission has also committed to reporting Performance Against Service Standards for 31 non-regulatory fees. The service standards for non-regulatory fees have been published on the Canadian Grain Commission's website since the fees came into effect.

There are 32 service standards related to the regulatory fees, and an additional 34 related to the non-regulatory fees. Performance data for regulatory fees is gathered from a variety of sources largely within the Industry Services division. With the commencement of reporting Performance Against Service Standards for non-regulatory fees in the fourth quarter of 2014-2015, tracking mechanisms were also established within the Grain Research Laboratory (GRL). Nearly half of the service standards related to the non-regulatory fees involve work done in the Grain Research Laboratory. The majority of tracking methods for all service standards are manual (spreadsheets, for example) with only a few performance measurements being system-generated.

The Planning and Reporting unit of the Executive and Corporate Affairs division is responsible for compiling and reporting on Performance Against Service Standards. Individual Industry Services and Grain Research Laboratory units are responsible for ensuring that service standards are being met and correct performance data is gathered and submitted to Planning & Reporting on a quarterly basis.

Objectives

The objectives of the audit were to:

1. Assess the appropriateness of data being tracked for reporting performance against service standards for both regulatory and non-regulatory fees;
2. Assess the accuracy, integrity, and reliability of service standard reporting for regulatory fees;
3. Review preliminary performance data for non-regulatory fees and advise on the effectiveness of the proposed reporting methods.

Scope

The scope of the audit included:

- All Performance Against Service Standards reporting to the end of the third quarter 2014-2015 (December 31, 2014) for regulatory fees;
- Pilot Performance Against Service Standards reporting for January and February 2015 for non-regulatory fees;
- All data that supports Performance Against Service Standards reporting.

The audit excluded a review of the service standards themselves. The service standards can only be altered under conditions described in the *User Fees Act*, including a requirement for a consultation process. Canadian Grain Commission management will consider revisions to the existing service standards in conjunction with the next user fee review ending in 2018. Suggestions for improving service standards that arose through the course of the audit have been provided to management for consideration during a future consultation process but did not form part of the audit results.

Approach & Methodology

The audit methodology used by Audit and Evaluation Services is based on guidance provided by the Institute of Internal Auditors (IIA) and the Office of the Comptroller General of Canada. The standards for internal audit are articulated in the IIA's International Professional Practices Framework and the Treasury Board Secretariat's Policy on Internal Audit.

The audit focused on the data collected and reported in the first three quarters of the 2014-2015 fiscal year. The audit fieldwork was conducted from February to April, 2015. Procedures performed during the examination phase included:

- Interviewing staff and management from the Corporate Affairs, Industry Services, and Grain Research Lab divisions.

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- Analyzing the regulatory fee service standards and determining where samples were required for further testing.
 - Obtaining source data and access to records in order to test selected samples against audit criteria 1.1, 2.1 and 2.2 (see Appendix B—Audit Criteria), and assessing the results.
 - Participating in various discussions regarding proposed methods for measuring and reporting performance against non-regulatory fee service standards.

At the conclusion of the examination phase, recommendations for management were developed in areas where opportunities for control improvements were identified. Recommendations in this report have been categorized to reflect their potential impact. The criteria established for determining the impact is outlined in Appendix C. The impact is indicated following the text of each recommendation. Management's action plans are outlined in Appendix A.

3. Findings and Recommendations

Objective 1: To assess the appropriateness of the data being tracked for reporting performance against service standards for both regulatory and non-regulatory fees

Interpretation of the Standards for Measurement Purposes

The service standards, both regulatory and non-regulatory, vary in how clearly they state performance expectation. Although some service standards specifically state when the time period for tracking starts and ends (ex. "Results are provided to the client within two business days of the sample being received at the regional laboratory"), other service standards are less specific and therefore open to interpretation. For example, some standards say that results will be reported "within x business days of receiving the sample." Although the customer may expect that the sample is "received" when he or she leaves a sample at a regional office or service centre, often samples must be transported to the Grain Research Laboratory in Winnipeg before testing can start. Further, results have to be reported back to the regional office so they can be prepared for the client. Altogether, this may result in the total number of business days required for processing being greater than the customer expects (i.e. within the service standard target).

In addition to interpretation that may apply for the start and end times for tracking the service, certain service standards also require an interpretation of what should be measured (example: "Grades are accurate" does not explain how the Canadian Grain Commission will conclude whether its grading is accurate or not). Although some units, such as Licensing, have specifically defined and documented their interpretation of the service standards, most have not. Audit and Evaluation Services tested the Performance Against Service Standards results for regulatory fee service standards. There were incidents where the interpretation of how the service should be tracked in the Western Region was different from the Eastern Region for the same service standard. For all of these situations, complete documentation would promote consistency, illustrate that the Canadian Grain Commission follows a systematic approach to gather accurate performance data, and support a response to public or Central Agency inquiries.

We noted that, in many cases, the reason service standards required interpretation or that assumptions had to be made was a mismatch between the expectation being set out in the service standard and current Canadian Grain Commission operating procedures. Since the service standards were developed there have been changes to Canadian Grain Commission operations, technology used, etc. creating a gap. Because management does not intend to implement new or updated service standards until the next refresh of the user fees in 2018, the service standards themselves were specifically out-of-scope for this audit (see Scope). Audit and Evaluation Services has provided management with our observations and suggestions related to service standards to assist with their upcoming review.

Recommendations

1) Establish start and end times for tracking performance

In order to support Canadian Grain Commission's performance reporting, we recommend that for each service standard (regulatory and non-regulatory) management establish and document consistent methods for determining when a time period starts and ends. Rationale also needs to be provided as to why particular start and end times were chosen. The interpretation of start and end times implied by a service standard may vary by fee code but should be as consistent as possible across all services.

Impact: Medium

2) Document assumptions

For service standards that require additional explanation to clarify performance measurement, we recommend that management document:

- the basis of the measurement numbers (numerator and denominator of the percentage calculation, where applicable)
- how the numbers are obtained
- the rationale for the values chosen

In cases where both regions provide input into the same measurement, management should ensure values are determined and reported using the same methodologies to increase consistency in the results.

Impact: Medium

Objective 2: To assess the accuracy, integrity, and reliability of service standard reporting for regulatory fees.

Ability to Verify Results to Actual Performance

The Canadian Grain Commission's performance against service standards is reported externally, and it is important that results be accurate and reliable. To verify accuracy and reliability, Audit and Evaluation Services analyzed reported results and the methods used to obtain results for all of the regulatory fees. For some fees, the analysis included verifying a sample of reported results. We were unable to reasonably verify the accuracy of results for the following service standards:

Fee	Service Standard	Explanation
Outward official inspection-ships	"When grain being loaded is other than grade ordered, the Canadian Grain Commission will inform the elevator staff by form IW-7."	Due to the high volume, reporting limitations in the inspection system, the presence of subjectivity in determining the requirement to issue the IW-7 form (a non-conformance report submitted to the terminal elevator from a Canadian Grain Commission inspector), and the need for specialized inspection knowledge to interpret each situation, the reported performance results could not be re-created or verified through a sample. Further, because both regions were using different methodologies for calculating their results, Audit and Evaluation Services could not conclude whether the results were reasonable.
Full term licence, short term licence	"Licensee inquiries will receive a response within one business day."	Because Canadian Grain Commission does not record phone calls nor retain completed email correspondence related to inquiries, Audit and Evaluation Services could not verify that all inquiries were captured in the recorded results. We observed that not all staff in the Licensing and Compliance area were using the tracking spreadsheet in order to maintain accurate performance results.

The performance results for service standards related to submitted samples and producer car applications are generated by system reports that calculate the time difference between data being entered and a certificate or letter being issued from the system. The performance results are therefore verifiable. However, the accuracy of these results is dependent on the timeliness of entry of the source data into the system by Canadian Grain Commission staff, which could not be verified. Through discussion, various staff and management independently confirmed to Audit and Evaluation Services that their established procedures support timely processing and data entry for the activities identified. For these service standards the benefit of a system-generated report for quarterly reporting likely outweighs the risk of potential minor inaccuracies in the results; however, management should be aware of the exposure to potential delays in data entry that would not be captured in performance data.

Other than system reports available for service standards mentioned above, most performance must be manually tracked. Due to relatively low volume, there are no formal tracking mechanisms for some service standards, such as standards related to reinspection of submitted samples and publishing on the Canadian Grain Commission web site (a total of seven service standards). In addition, the performance measure for issuing documentation for outward inspection and weighing within specified time frames is recorded individually by vessel but not tracked in a consolidated manner. Because reliable source data exists, it was possible to re-create the performance results for these three groups of service standards; however, despite

the low volume and availability of information, omissions were identified in the reported results during the audit. The results would have been more accurate if they were consistently tracked throughout the time period as the service was taking place instead of at the end of the quarter.

Overall for regulatory fees, taking into account the service standard interpretations and various assumptions as noted in Objective 1, Audit and Evaluation Services concluded that the Canadian Grain Commission has established appropriate methods for collecting performance data, and the majority of the data can be verified against actual performance. Conclusions and comments for each regulatory service standard have been provided to Canadian Grain Commission's Executive Management Committee and the Planning & Reporting unit for reference.

Recommendations

3) Review Measurement Methodology

We recommend that management review the measurement methodology for service standard results that could not be verified and implement improved methods of tracking performance to increase the reliability and verifiability of data.

Management should also monitor service standards that rely on system reports to ensure operating procedures continue to support the accuracy of the performance results reported.

Impact: Medium

4) Formalize Tracking

We recommend that more formal tracking methods be implemented for service standards related to reinspections, publishing materials on the Canadian Grain Commission web site, and issuance of documentation for outward inspection and weighing. Tracking can be a simple spreadsheet or table to record transactions throughout the quarter and facilitate accurate reporting.

Impact: Low

Review and Monitoring of Performance Results

All regulatory fees are generated in the Industry Services division and consequently Industry Services owns all but four of the related service standard performance results. An Industry Services administrative assistant has been designated to receive and record quarterly Industry Services performance results. The results are then reviewed by Industry Services management prior to submission to the Planning & Reporting unit for further consolidation and reporting to the Executive Management Committee for approval.

During the audit, Audit and Evaluation Services tested a sample of service standards for selected quarters in 2014-2015 to confirm reported performance results. Despite the levels of review, through testing Audit and Evaluation Services identified or caused the business unit to identify errors in previously reviewed and approved third quarter Performance Against Service Standards report. In total nine service standards were affected by errors that likely would not otherwise have been identified. While some of these errors would be difficult to identify without

having a second person re-calculate the result from source data, others were more apparent. For example:

- Performance data was reported for two inspection and weighing fees for the first quarter of the year, while in the second and third quarters no transactions were recorded. Since management had decided to stop offering the service the previous fiscal year, it was very unlikely that there would be any transactions for those fee codes, a fact that was confirmed through review of financial results showing no revenue had been earned from those fees in the quarter. The numbers were entered in the report by mistake.
- For two separate fees, the reporting methods that were used in the first quarter were later found to be inaccurate, and changes were made to improve the data for subsequent quarters. The first quarter data was not corrected even though the information was readily available.

It is evident that a stronger control function needs to be in place to monitor, review and verify reported results.

Recommendation

5) *Management Review of Results*

We recommend that review of Performance Against Service Standards results for accuracy and reasonability be strengthened, beginning at the business unit management level. Review measures should include discussion with key data providers about the quarter's results and periodically verifying against supporting data if appropriate for a particular service standard. Management should then sign off to verify it has carried out a thorough review of the results and acknowledge accountability for the Performance Against Service Standards report.

Impact: Medium

Administration of Performance Against Service Standards Report

As the unit responsible for Central Agency and external reporting for the Canadian Grain Commission, Planning & Reporting collects and reports on Canadian Grain Commission's Performance Against Service Standards results. The unit has a unique independent perspective as it does not generate any service standard results itself but is in contact with all the service standard owners and has the earliest access to the consolidated results. Service standards cover a breadth of services from across the Canadian Grain Commission, from the regions to headquarters, from the Industry Services analytical labs to the Grain Research Laboratory. Because there are so many contributors to, and owners of, performance against service standards, it is difficult for any one operational unit to have a good understanding of the impact that each result has and its relationship to other service standards. The need for a central control point is suggested by the audit results, which include errors, undocumented (and, in some cases, previously unknown) assumptions, and inconsistencies in the tracking and reporting of service standards.

Until the audit, Planning & Reporting has mainly focused on collecting results and has not provided a significant control function. Control activities would include questioning and challenging unusual or unexpected results or reports of "no service requested," assessing

reasonableness based on operational events in the quarter, and periodically verifying (either through discussion or sample testing) the accuracy of performance results and supporting data. As of the fourth quarter of 2014-2015, the Planning & Reporting unit started performing a high-level comparison of service standard results to user fee revenue and initiated follow-up with management regarding an unexpected result. These are positive steps toward creating an effective control function in the Performance Against Service Standards reporting process.

Recommendation

6) Enhance the Control Function

We recommend that the Planning & Reporting unit be clearly assigned a control role over service standards, and that the unit establish the steps required each quarter to confirm the Performance Against Service Standards results. As part of the control function, we recommend that Planning & Reporting maintains a centralized record of the interpretation and assumption documentation discussed in Recommendations 1 and 2.

Impact: Medium

Objective 3: To review the preliminary performance data for non-regulatory fees and advise on the effectiveness of the reporting methods proposed.

Non-Regulatory Service Standards

Although some work was performed on the third audit objective, the audit focused mainly on regulatory fees. Regulatory fees are more significant in terms of revenue generated and potential consequences if service standards are not met. The Canadian Grain Commission strives to meet all of its service standards, but there are no financial consequences for not meeting non-regulatory standards.

At the end of the third quarter (the in-scope period for the audit), service standard owners were still determining the most appropriate methods for collecting and reporting performance data for non-regulatory standards. Audit and Evaluation Services participated in discussions with various business units as well as Planning & Reporting and provided advice on methods where appropriate. Complete non-regulatory performance data was reported internally for the first time at the end of the fourth quarter. Although Audit and Evaluation Services did not review the non-regulatory results in detail, we observed that the same overall recommendations outlined in this report can be applied to the non-regulatory service standards.

Recommendation

None.

We express our appreciation to staff and management of the Executive, Corporate Affairs, Industry Services, and Grain Research Laboratory Divisions for their assistance during the course of this audit.

This audit has been reviewed with:

Gordon Miles, Chief Operating Officer
Randy Dennis, Acting Director, Industry Services

Audit & Evaluation Services Contact:

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Appendix A – Summary of Recommendations and Management Action Plans

The following is a summary of recommendations contained in this report with management’s action plans to address the topics identified. Please see Appendix C for a description of the recommendation impact (high, medium, low).

#	Recommendation	Management Action Plan
Medium		
1)	In order to support Canadian Grain Commission's performance reporting, we recommend that for each service standard (regulatory and non-regulatory) management establish and document consistent methods for determining when a time period starts and ends. Rationale also needs to be provided as to why particular start and end times were chosen. The interpretation of start and end times implied by a service standard may vary by fee code but should be as consistent as possible across all services.	<p>Program managers who are responsible for performance reporting on service standards will put in place documented and consistent methods for determining start and end periods, if applicable, by March 31, 2016.</p> <p>For those service standards where start and end times are in place, rationales will be provided to Planning and Reporting by March 31, 2016.</p>
2)	<p>For service standards that require additional explanation to clarify performance measurement, we recommend that management document:</p> <ul style="list-style-type: none"> the basis of measurement numbers (numerator and denominator of the percentage calculation, where applicable) how numbers are obtained the rationale for the values chosen <p>In cases where both regions provide input into the same measurement, management should ensure the values are determined and reported using the same methodologies to increase consistency in the results.</p>	<p>Performance reporting has been reviewed for the Industry Services Administration, Inspection, Producer Protection and Weighing units, and processes are now in place to ensure various locations are using consistent methods to gather information.</p> <p>Additional information needed to explain the assumptions and rationale will be provided to Planning and Reporting by March 31, 2016, as indicated in the action plan for Recommendation 1.</p>
3)	We recommend that management review the measurement methodology for service standard results that could not be verified and implement improved methods of tracking performance to increase the reliability and verifiability of data.	<p>Industry Services Program Managers will implement and monitor improved tracking methods for the service standards identified.</p> <p>For the service standards that rely on system reports, additional procedures will be added to ensure the continued accuracy of performance</p>

#	Recommendation	Management Action Plan
	Management should also monitor service standards that rely on system reports to ensure operating procedures continue to support the accuracy of the performance results reported.	reporting. All actions to be implemented by December 31, 2015.
5)	We recommend that review of Performance Against Service Standards results for accuracy and reasonability be strengthened, beginning at the business unit management level. Review measures should include discussion with key data providers about the quarter's results and periodically verifying against supporting data if appropriate for the particular service standard. Management should then sign off to verify it has carried out a thorough review of the results and acknowledge accountability for the Performance Against Service Standards report.	Program managers responsible for Performance Against Service Standards results will review the information reported and ensure that it can be verified and supported. Verifications will be signed off. First reviews will be completed by March 31, 2016. As an example, in Industry Services, the Admin unit will now be doing an audit on the tracking sheet that each region's documentation staff fill out on a 6-month cycle, (September and March, starting in March 2016) to ensure that the information being provided is properly calculated and it meets the service standard. The managers will initial the tracking sheet on the vessel info that is reviewed.
6)	We recommend that the Planning & Reporting unit be clearly assigned a control role over service standards, and that the unit establish the steps required each quarter to confirm the Performance Against Service Standards results. As part of the control function, we recommend that Planning & Reporting maintains a centralized record of the interpretation and assumption documentation discussed in Recommendations 1 and 2.	By December 31, 2015, Planning and Reporting Unit to coordinate the identification of, and clarification of roles and responsibilities of accountable Directors and program managers with respect to service standards and performance reporting. By March 31, 2016, Planning and Reporting unit to develop and document procedures for the quarterly collection, review, and distribution of Performance Against Service Standards (Performance Against Service Standards) report.
Low		
4)	We recommend that more formal tracking methods be implemented for the service standards related to reinspections, publishing materials on the Canadian Grain Commission website, and issuance of documentation for outward inspection and weighing. Tracking can be a simple spreadsheet or table to record transactions throughout the quarter and facilitate accurate reporting.	By March 31, 2016, program managers responsible for a) reinspection, b) issuance of documentation for outward inspection and weighing, and c) publication of materials on the Canadian Grain Commission web site to establish and document mechanisms to track performance against service standards. For example, specific actions for Industry Services include: <ul style="list-style-type: none"> • Tracking spreadsheet will be implemented immediately to log all reinspection numbers.

#	Recommendation	Management Action Plan
		<ul style="list-style-type: none">Admin will now be using tracking sheets (starting September 14, 2015) to record the start and end times in one location, and not just in each folio package. This spreadsheet will be reviewed by the managers in each region twice a year to ensure accurate reporting.

Appendix B – Audit Criteria

<p>Audit Objective #1: To assess the appropriateness of the data being tracked for reporting performance against service standards for both regulatory and non-regulatory fees.</p>	<p>Audit Criterion 1.1: The data captured and reported accurately reflects the performance expectation set out in the service standard.</p>
<p>Audit Objective #2: To assess the accuracy, integrity, and reliability of service standard reporting for regulatory fees.</p>	<p>Audit Criterion 2.1: A systematic method has been established for collecting the performance data.</p>
	<p>Audit Criterion 2.2: Data reported can be verified against actual performance.</p>
	<p>Audit Criterion 2.3: Data is collected, consolidated, and reported in a timely manner.</p>
	<p>Audit Criterion 2.4: Performance results are reviewed and monitored by Canadian Grain Commission management.</p>
<p>Audit Objective #3: To review the preliminary performance data for non-regulatory fees and advise on the effectiveness of the reporting methods proposed.</p>	<p>Audit Criterion 3.1: A systematic method has been established for collecting the performance data.</p>
	<p>Audit Criterion 3.2: The pilot data collected can be verified against actual performance.</p>
	<p>Audit Criterion 3.3: The performance data is able to be collected, consolidated, and reported in a timely manner.</p>

Appendix C – Impact of Recommendations

The following categories have been applied to each recommendation within this report. Categories are defined as follows:

High

Recommendation:

- will improve management controls or control environment for the overall program/process/area/division/etc.
- may take considerable effort to implement within the operational environment or may involve a significant change
- may have a significant financial impact
- likely results in assumption of a substantial risk if *not* implemented (ex. decreased efficiency, higher risk of errors, lost cost savings opportunities)

Medium

Recommendation:

- will improve management controls in that area
- will improve efficiency and/or effectiveness of operations in that area
- is not likely to require a significant effort to implement
- may have some financial impact; could be a less significant item that could accumulate over time to create a larger impact

Low

Recommendation:

- promotes a good management practice
- likely improves day-to-day work experience
- likely requires minimal effort to implement
- will have limited financial or operational impact