

19 May 2009 draft

Evaluation Report

CCOLA Performance Audit Symposium

April 27-28, 2009

Toronto

Prepared by CCOLA Secretariat

May 2009

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April 27-28, 2009 – Toronto

Introduction

This year's CCOLA Performance Audit Symposium was attended by 87 people from all Canadian legislative audit offices, Bermuda audit office, and CCAF staff and international fellows. The following table shows the distribution of participants.

British Columbia	8	Nova Scotia	5
Alberta	3	Prince Edward island	4
Saskatchewan	3	Newfoundland & Labrador	2
Manitoba	9	Bermuda	2
Ontario	18	CCAF-FCVI Inc.	5
OAG Canada	15	CCAF international fellows	5
Québec	4	CCOLA Secretariat	1
New Brunswick	3		

The feedback questionnaire was completed by 52 participants. This represent a response rate of 64%, when excluding CCAF-FCVI Inc. and CCOLA representatives.

Executive Summary

The following tables show the participants' ratings of the sessions and specific aspects of the Symposium.

1. Monday April 27, 2009

<u>Session</u>	Average rating 1 (Very dissatisfied) 5 (Very satisfied)
Roundtable Jurisdictional Updates	4.40
Practice Improvements and Comparisons	4.35
Implementing an Audit Logic Matrix	3.98
Managing Government Economic Spending	4.32
Dinner Address	3.68

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2. Tuesday April 28, 2009

<u>Session</u>	Average rating 1 (Very dissatisfied) 5 (Very satisfied)
Health – Part 1 – Panel	4.65
Health – Part 2 – Presentation	4.32
Environment	3.85
Infrastructure	4.40
Governance – Part 1 –Panel discussion	4.58
Governance – Part 2 – Jurisdictional Update Presentations	4.50
Justice	4.10
Education – Part 1 – Presentations	4.11
Education – Part 2 – Discussion Period	3.63

3. Creation of new CCOLA study groups

The following number of participants responded in favour of the CCOLA Strategic Issues Group's question as to whether it would be beneficial to their office for CCOLA to consider creating formal study groups in the following areas:

Environment	23
Infrastructure	27
Justice	11
Education	13

<u>Question</u>	<u>Average rating</u> (scale of 1 to 5)
4. In your opinion, to what extent was the Symposium's objective met?	4.42
5. In your opinion, to what extent was the Symposium's theme met?	4.35
6. What is your overall rating of this Symposium?	4.27
7. Do you feel the Symposium provided you with information and/or contacts that you or your office will benefit from in the near future?	4.52

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8. Overall, how satisfied were you with the Symposium

Average rating
(scale of 1 to 5)

Materials?

4.25

Facilities?

4.33

Food / Service?

4.69

9. Do you recommend having another Symposium? If yes, how often?

Yes	No	Annually	Biennially
51	–	41	10

This means that 80% of the participants would like the CCOLA Performance Audit Symposium to become an annual event. It represents a significant increase from last year's Symposium where only 61% of participants recommended to have it on an annual basis.

10. General comments about the Symposium

Number of respondents

23

11. Suggestions for topics or sessions for a future Symposium

17

Detailed Assessment and Comments

1. Monday April 27, 2009

Delegates were asked to rate presentations, speakers/presenters for each of the sessions on a scale from 1 (Very dissatisfied) to 5 (Very satisfied).

Session	Average rating	Number of Responses for Each Rating 1 (Very dissatisfied) → 5 (Very satisfied)					
		1	2	3	4	5	Total
Roundtable Jurisdictional Updates	4.40	–	2	2	20	26	50
Practice Improvements and Comparisons	4.35	–	–	3	25	20	48
Implementing an Audit Logic Matrix	3.98	–	1	10	26	11	48
Managing Government Economic Spending	4.32	–	–	3	28	19	50
Dinner Address	3.68	–	2	14	20	5	41

Comments

General

I found the presentations were about the right length and mix – appreciated this high energy of a number of speakers.

All in all I think this year's selection of speakers and topics were better than last year but day 2 is still more interesting than day 1.

Would have liked a little more opportunity to have discussions at tables regarding some of the topics. This should be limited to each table, and should not include group presentations/ discussion to the room from each table.

I think more time could have been made available for table discussions, especially if the seating arrangements were determined to ensure that similar levels were sitting together. I don't find the reporting back to the group very beneficial, but I still think taking another 1 or 2 sessions of general table discussion would be helpful. Keeping people sitting with like-leveled individuals allows for similar experiences and makes sharing more meaningful and easier.

Unfortunately I could not attend all sessions. The first day was very interesting with good speakers and excellent topics.

It was a good first day with a nice mix of subjects.

Overall each of the presenters were very interesting and informative.

The jurisdictional updates were too long and repetitive in that the majority of the information presented was already included in the binder. An improved format would be to limit the presentations to only the most significant issue(s) and let participants learn about minor changes through reading the handouts.

Roundtable Jurisdictional Updates

The handout format for the roundtables is very workable.

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It was hard to absorb all of the information given in the roundtable and would've preferred an opportunity to ask questions and hear a summary of the information and possibly any implications of this.

Roundtable: just a little long

The updates by each office at the beginning set a very good tone and provided context for the rest of the two days. They were each the right amount of time and information, and I appreciated the openness and candour about issues being faced.

I was very impressed by the Roundtable Jurisdictional updates. It was timely and interesting.

Practice Improvements and Comparisons

[No comments received.]

Implementing an Audit Logic Matrix

I expected more detail in the form of examples in the audit logic matrix presentation.

Audit Logic Matrix discussion was superficial; more details would have been of benefit

Managing Government Economic Spending

Norm Sterling's comments were not on topic. He was more interested in making political points.

The PAC member failed to leave the politics behind, which while not surprising was not really appropriate for the setting.

I felt the 4th session became a little political as it went on which may be pertinent to the people from Ontario but was not relevant for other jurisdictions.

Enjoyed a bit of politics with the spending presentation, reminds us that we are not working in a vacuum.

The Managing Government Economic Spending was informative but because it was so specific to Ontario at times I found it irrelevant to my jurisdiction. It was helpful to see the different perspectives though.

The final panel was a terrific way to end the day – very topical and a great mix of perspectives.

Dinner Address

I didn't really feel a speaker at dinner was appropriate. It cut into a networking opportunity and while the speaker himself was pretty good, he would have been better suited to another time.

A bit dry for a dinner topic so difficult to give Rick high marks. Better to deal with topics like this in sessions.

The dinner speaker was totally fine – its just hard to engage a dinner crowd with a serious topic after a long day. If going to have a dinner speaker, it should be either a very engaging or interactive topic, or a very dynamic or topical speaker.

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2. Tuesday April 28, 2009

Delegates were asked to rate presentations, speakers/presenters for each of the sessions on a scale from 1 (Very dissatisfied) to 5 (Very satisfied).

Session	Average rating	Number of Responses for Each Rating 1 (Very dissatisfied) → 5 (Very satisfied)					
		1	2	3	4	5	Total
Health – Part 1 – Panel	4.65	–	–	–	7	13	20
Health – Part 2 – Presentation	4.32	–	–	2	9	8	19
Environment	3.85	–	1	7	14	5	27
Infrastructure	4.40	–	–	2	14	14	30
Governance – Part 1 –Panel discussion	4.58	–	–	–	11	15	26
Governance – Part 2 – Jurisdictional Update Presentations	4.50	–	–	–	14	14	28
Justice	4.10	–	1	1	13	5	20
Education – Part 1 – Presentations	4.11	–	–	4	8	6	18
Education – Part 2 –Discussion Period	3.63	–	3	1	11	1	16

Comments

General

Solid presentations of appropriate length.

I thought Day 2 went 100% better this year. I enjoyed almost all of what I heard. I would like to see a broader range of national exposure and less Ontario focus from some of the speakers but realize that we are limited in the people that are willing to speak and also that many of the “National” organizations are based in Ontario and their leaders often have an Ontario background.

Somehow, need to get these things to not be a chronology of how we did an audit, but more about surprises, traps and things learned, stuff that resonates from the audit, we’ve all heard, this was our objective and these were our recommendations, the interesting stuff is in the findings and people involved both from their side and ours... Still presenters were well prepared and did very good jobs.

Thought all the speakers I heard did a great job on relevant and current topics.

Some mostly presented information about past audits that was already publicly available, without enough additional commentary for value added.

Health

The Health sessions were excellent. I would've rather had a similar format for the Justice and Education ones (i.e., external speakers talking about issues we should know about as we plan and conduct out audits).

Michael Decter was excellent. . as were Tom Closson, and Graham Scott

I thought the message from both Tom Closson and Michael Decter were excellent messages for auditing in the Health sector.

The Health panel was very good. And I very much appreciated Michael Decter's presentation – he was fantastic!

The presentation on health impact assessments got a bit too detailed and lost me at times.

Health Part 2 would have been better if it had been a bit less theoretical.

Environment

For Environment, it was good to be aware of what other jurisdictions are working on/have done but this isn't an area that I am familiar with.

The federal presentation on environment needed to understand the audience better. Much of the information presented about the Env & SD Commissioner was probably already known by the group so few new insights were provided.

Infrastructure

[No comments received.]

Governance

I found the additional dialogue/banter between Brown and Smith valuable and insightful.

Very interesting panel discussion with the different perspectives

Governance Panel 1 was great!!!

The Governance panel presentation was also fantastic – great mix between the speakers.

Education

We did not go through all the questions selected for discussion.

The education discussion period never really happened.

Education got cut short because Justice went over by 15 minutes.

The presentation on school bus safety seemed only indirectly linked to the education sector.

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3. Creation of new CCOLA study groups

The CCOLA Strategic Issues Group (SIG) wanted to know from participants whether in their opinion it would be beneficial to their office for CCOLA to consider creating formal study groups in the following areas: Environment, Infrastructure, Justice, Education. The results of the survey questionnaire show the following number of participants in favour:

Environment	23
Infrastructure	27
Justice	11
Education	13

The questionnaire results are difficult to interpret. For example, a number of participants were in favour of creating formal study groups in one or more of the areas although they did not necessarily attend the related session(s). Another number of participants simply did not answer the question or did not justify their responses. The following table shows which session(s) respondents attended and their responses.

ENV = Environment INF = Infrastructure JUS = Justice EDU = Education

Session(s) Attended				In favour Y = YES N = NO				Comment
ENV	INF	JUS	EDU	ENV	INF	JUS	EDU	
X	X							I am uncertain as to our Office's capacity in terms of the number of Study Groups our Office handle effectively. For those on which we are involved, we find them valuable in gaining synergies and sharing of information. Although Infrastructure is topical, its responsibility is distributed across our Office (links to the related sector (e.g., Health, transportation...)). This makes it more challenging to select a logical single study group member and causes a potential overlap with other study groups.
X	X			Y	Y	N	N	Yes, because both of them are more global issues.
				Y	Y	Y	Y	The opportunities to share information can create efficiencies for all audit offices, as well as an enhanced audit product. Also, consideration could be given to creating certain groups for a limited time period, to work on specific projects in areas (e.g. infrastructure, environment) where it is unlikely that most jurisdictions will conduct work annually.
X	X			Y	Y	N	N	Environment - opportunity to share information. Some provinces have done more work in this area than others who would like to do more work. This is an area which can have some complex/technical topics for audit and would be beneficial to have discussions on what done and how in those areas.

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Session(s) Attended				In favour Y = YES N = NO				Comment
ENV	INF	JUS	EDU	ENV	INF	JUS	EDU	
								Infrastructure – opportunity to share information. The federal government and many, if not all, provinces have announced major infrastructure moneys to be distributed over the next few years. There are significant funds involved so likely will be high on the list of areas to audit.
X	X			Y	Y	Y	Y	Sharing past experiences developing objectives, criteria and scoping audits in specific areas is always beneficial.
		X	X	Y	N	Y	Y	It's a great opportunity for practitioners to get together to share best practices with each other. We can learn from each other and therefore be more efficient and effective in doing our work. We don't have to meet face to face if budgets won't allow for it but this is better.
X			X	Y	Y	Y	Y	Even if it is just to share ideas once or twice a year, interoffice collaboration will benefit all of us.
X	X				Y			It would provide an opportunity to share information and potentially get a heads up on the approach/contacts/experience, etc. The timing of these study groups may also need to be further discussed because ideally it would be beneficial to discuss early on in the audit planning process (keeping in mind that this may vary significantly among audit offices).
					Y		Y	Infrastructure could be a short term group, but is going to be a huge issue for all offices in the next few years. Education is similar to Health in that every province spends a lot on it and would have some similar issues.
X	X			Y	N			—
X	X		X	Y	Y	N	N	Enviro – very technical area, experience of other jurisdictions would be beneficial Infrastructure – study group on a short-term basis would be beneficial during this current period of economic stimulus as jurisdictions will be facing many of the same issues. Continuation of the study group should be evaluated once the economic stimulus/situation is normalized.
	X	X	X	Y	Y	Y	Y	I think that all of the above areas are worthy of a formalized group that should at least scope out whether there are issues that need to be further addressed. An annual meeting for this purpose would be useful for documenting the issues facing each of these areas and for recommending actions or

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Session(s) Attended				In favour Y = YES N = NO				Comment
ENV	INF	JUS	EDU	ENV	INF	JUS	EDU	
								opportunities for further work that would be useful to the legislative audit community. If nothing substantial comes out of the annual meeting, whether it be by teleconference or in person, then they could recommend to meet less often.
X	X				Y			It would be of interest to know how other jurisdictions are handling infrastructure projects in their areas.
				Y			Y	For education, I feel it is a large percentage of the provincial budget and the amount of audit we do in that area is limited. I think we could benefit from the sharing of knowledge particularly when addressing very challenging issues such as student educational results. I feel there are growing concerns regarding environmental issues and we could benefit from knowledge transfer in this area.
				N	N	N	N	—
X	X							I'm still fairly new so I will stay away from this discussion
	X				Y		N	Large stimulus packages and similarity of issues with these packages across jurisdictions.
	X			N	Y	N	N	Given heightened and immediate importance of infrastructure spending and potential for collaboration it may be advisable to have a group devoted to this with usual 3 year sunset review of ongoing need.
X	X	X	X	Y	Y	N	Y	The Environment is such a "hot topic" right now and likely will be for a long time that it would be good to share information with the other jurisdictions. The reason I don't recommend it for justice is that the justice system appears to me to be different in each province and challenges are more unique based on the jurisdiction.
								I'm not in a position to comment on which of these may or may not be most useful to our office. I will say that from my involvement on Study Groups, it is very, very helpful to meet and discuss issues and different approaches to emerging areas of audit concern (for example, environmental issues or upcoming infrastructure spending).
X	X			Y	Y			Would be an opportunity to share our knowledge and experience in these areas and improve our work. I didn't respond to the Justice and Education groups because I do not work in these areas.
				N	N	N	N	—

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Session(s) Attended				In favour Y = YES N = NO				Comment
ENV	INF	JUS	EDU	ENV	INF	JUS	EDU	
X	X	X	X		Y			—
X	X			Y	Y	N	Y	I see the Education Area as very similar to the Health Care Study Group with the same justifications. The environment and Infrastructure areas are sectors where the Provincial AG's in particular can work together to provide consistent comment and advice to the various provincial legislative assemblies.
X	X			N	N	N	N	—
		X	X				Y	Similar to Health, Education is a huge ministry with a huge impact on society. The potential of joint audits in Education is of interest.
				N	N	N	N	—
	X			Y	Y	N	N	For environment, this is a key part of OAG Canada's mandate For infrastructure, this would have value given OAG Canada's commitment to audit the stimulus package in 2010.
X	X			N	Y	N	N	Our office is involved in auditing of contracts in infrastructure developments.
X	X			Y	Y	N	N	Climate change has focused the attention of legislators and the public back onto environmental issues. There will be an increasing need for legislators to provide assurance about government's management of complex environmental initiatives. There's an opportunity for our offices to be more coordinated in what we examine and to share in knowledge exchange of subject matter and methodology. Definitely a need for an environment study group, more so now than in the past. The level of infrastructure spending over the next few years by all jurisdictions requires that audit offices get together to explore potential issues to focus on. The need for this group exists now but it should be reviewed after 3 years to assess continuing need.
X	X	X				Y		It would be helpful to gain insight as to how other jurisdictions identify their audit universe, risks and rankings within, and how they proceed to select and carry out their performance audits. I would be especially helpful to seek out answers as to how we can add more value to our reporting as legislative auditors.....
X		X	X	Y	Y	Y	Y	As a smaller province, we could benefit greatly from this interaction and possible concurrent audits.

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Session(s) Attended				In favour Y = YES N = NO				Comment
ENV	INF	JUS	EDU	ENV	INF	JUS	EDU	
								However, we likely don't have the capacity to belong to a study group in 5 different areas. I think the AGs should choose no more than 2 for a set period of time. Right now, in my opinion, we would benefit most from the following order of preference: Environment, Justice, Education, Infrastructure, Health.
X	X	X	X					—
		X	X			Y	Y	Given the importance of these issues across jurisdictions, future audits, opportunities for comparison, best practice, etc.
X	X			X	X			Environment: At this moment, the AGs do not have the same definition of Environment (and some AGs include sustainable development, other not). It is obvious that the risks considered in this field are quite the same, but the task to address these risks requires some kind of collaboration between the AGs offices. Infrastructure: The risks present in this field are particular enough to make sure that the AGs across Canada question themselves about the better way to address them. For instance, the multiple projects that are being developed must be followed during their development. Moreover, the multilevel sources of funds imply that some of them must be part of collaborating audits between the AGs across Canada.
					Y			There is a great need across the country for infrastructure renewal. As well, a large sum of money will be spent over the next few years (e.g. stimulus). Many will joint funding projects between the feds and provinces to local government. Each jurisdiction will have lots to learn from each other.
				Y	Y	Y	Y	I like the concept [...]. Exchange of information is always beneficial and saves jurisdictions from having to 're-invent the wheel'.
				Y	Y	Y	N	Why not?
X	X	X	X	N	N	N	N	—
	X			N	Y	N	N	Need coordination to assess performance of jurisdiction in implementation of stimulus package.
		x		Y	N	N	N	Environmental issues appear to be of greater concern to the politicians and public, and are likely to have a greater impact on any audit work that we are performing
		X						No opinion either way

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Session(s) Attended				In favour Y = YES N = NO				Comment
ENV	INF	JUS	EDU	ENV	INF	JUS	EDU	
X	X							—
		X	X	Y				Relatively new area of work where sharing is most likely to be valuable
X	X	X		Y	Y	Y	N	Areas of personal interest and areas of increasing audit risk as well as increased public concern in these areas.
X	X	X	X					—
X	X	X	X					—
X	X			X	X			High interest in this area at present, and great need for fed-prov cooperation to get to the bottom of key issues.

4. In your opinion, to what extent was the Symposium's objective met?

Average rating	Number of Responses for Each Rating 1 (Not at All) → 5 (Completely)					
	1	2	3	4	5	Total
4.42	—	—	2	26	24	52

Comments

Good networking forum. Assigning individuals to tables is a great idea to mix us up and “force” us to meet new colleagues.

Great opportunity to network with colleagues from across the country.

I think we should’ve had more opportunities for round table discussions. Last year was too much but this year not enough.

Would like to see more on risks in areas and priorities

Group table discussion would have helped. It would also be useful to seat participants with others at similar levels in their respective offices. This way they can have helpful discussions regarding their offices’ processes.

Very good 2 days. Look forward to next year.

Great opportunity to learn what is going on in other jurisdictions and to hear from people who have gone through some of the audits.

I find the Symposium to be a very valuable forum. I often hear about useful work in other offices, or reports that I would have otherwise missed. It is also an opportunity to be exposed to audit areas (sectors) that I do not normally deal with, for example, I learned a lot about infrastructure and the

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concerns with respect to stimulus spending from the final day-one panel, which will be useful even though this is not an area I normally audit.

Quite excellent for networking.

I found most of the presentations were relevant to different jurisdictions. The round table discussions also help to achieve this objective.

There did not seem to be enough time set aside to hear from the majority of the tables at the sessions I attended.

Excellent opportunity to meet and discuss practices & challenges – Fully met.

Thought the symposium was better than last year and just felt more opportunities this year for mutual discussions with attendees.

I am new to the world of auditing and thought the program was well planned and excellent

5. In your opinion, to what extent was the Symposium's theme met?

Average rating	Number of Responses for Each Rating 1 (Not at All) → 5 (Completely)					Total
	1	2	3	4	5	
4.35	–	–	2	29	20	51

Comments

I am uncertain as to achievement of “maintaining relevance”

Peer and practice exchange was well met, but not as much focus on maintaining relevance in practice/program areas.

I am not convinced we need a specific theme. I would rather the organizers ensure the symposium covered topics of relevance to participants. This isn't meant to suggest that the topics were not relevant this year; they were. For future years, I wouldn't worry about organizing topics around a central theme.

I don't really understand the need for a formal theme, isn't a PA symposium self explanatory?

Great opportunity to learn what is going on in other jurisdictions and to hear from people who have gone through some of the audits.

I always learn a lot from meeting and talking to my colleagues in the other offices. Having the opportunity to meet personally also makes it much easier to pick up the phone and call to discuss issues that may arise throughout the year.

The theme was a bit forced. Actually very little on peer review.

I found most of the presentations were relevant to different jurisdictions. The round table discussions also help to achieve this objective.

This was very beneficial to me and provided me with context, content and an opportunity to meet peers from other provinces.

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6. What is your overall rating of this Symposium?

Average rating	Number of Responses for Each Rating 1 (Poor) → 5 (Excellent)					
	1	2	3	4	5	Total
4.27	–	–	4	30	18	52

Comments

Good job. Venue worked well – sufficient room for sessions; food was very good.

Moderators kept sessions on time and flowing.

Better than last year but the best is yet to come.

The Symposium was very, very well done this year. Absolutely excellent !! I really appreciated the variety and quality of the external speakers that gave presentations.

Some sessions were a little too long.

7. Do you feel the Symposium provided you with information and/or contacts that you or your office will benefit from in the near future?

Average rating	Number of Responses for Each Rating 1 (Not at All) → 5 (Completely)					
	1	2	3	4	5	Total
4.52	–	–	3	19	30	52

Comments

Very much so. As per earlier comment, meeting colleagues from other offices makes it much easier to pick up the phone to discuss issues throughout the year. Also, we have so many common challenges that it is great to see how other offices deal with things. It is especially useful for smaller offices.

Quite valuable in this regard.

Comment: I [...] will maintain contact with fellow performance auditors that I met at the Symposium.

Met at least 2 or 3 persons that will results in short term benefits to our office.

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	Average rating	Number of Responses for Each Rating 1 (Very dissatisfied) → 5 (Very satisfied)					
		1	2	3	4	5	Total
8. Overall, how satisfied were you with the Symposium							
Materials?	4.25	–	1	3	30	18	52
Facilities?	4.33	1	1	2	24	24	52
Food / Service?	4.69	–	–	–	16	36	52

Comments

Materials

Sorry to be nitpicky, but it would've been better to have all of the materials upon arrival rather than continuously adding materials over the two days. Also, a few blank pages would've been useful for taking notes.

Materials were largely unnecessary – I don't think we all need copies of all the slides and notes, but I prefer to save a tree and just listen. I suspect most of my colleagues would disagree with me.

For some parts, there were no documents about contents.

I appreciated being given the binder of materials when I arrived, rather than having to bring them.

The handout material should be large enough to read; many especially table to small to read. Spend the extra dollar.

Sometimes materials distributed at the start of the presentation – it would be preferable to have them in the package.

Facilities

I preferred last year's set up and location but the food was excellent this year. The room was too wide on day 1.

It was a little tight at the table with the binders.

Location okay but not quite as nice as 2008.

The bed in my hotel room needed a new mattress. It was very uncomfortable with springs sticking up. I would prefer to eat meals in a different location than the meeting although I appreciate this may add to the cost and therefore not be practical.

[...] but I really did not like the venue. I felt the main room on day 1 was too small as was the dinner room.

Also, the second room was too small for a microphone and could have been set up more appropriately for the size of the groups on day 2. And...room one was far too big for the smaller groups.

As for the hotel in general I found the rooms very noisy compared to the Eaton Centre Marriott. I was on the 6th floor, not on Yonge St, but I still had a large amount of street noise. I was also directly across from the elevators which is not something I have seen before and which added to the noise

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level. That said, my room was very nice with lots of space, which apparently was not the same as some of the other rooms.

The location and hotel was very suitable for this event. Are there opportunities to hold it in other cities?

Also, I liked the 2 screens in the plenary room, as well as microphones on the floor for questions. The secondary room was somewhat small/stuffy.

The room was too cold on the first day.

Excellent choice of hotel, close to downtown. Rooms OK.

Food / Service

It would have been nice to have water in Courtyard C room on the second morning.

The food was excellent this year.

Sometimes, plates/cups were left on the tables and not cleared in a timely manner. Wasn't sure whether to clear them myself or wait for staff to do so.

There was no water in one of the rooms for the first half of day two. Water glasses on tables were not replaced with clean glasses at lunch time on the second day despite a request to hotel staff that dirty glasses be removed as there were different participants after lunch. Observed a hotel staff member scrape dirt off a plate with her fingernail and then place the plate in the pile to be used for desert.

The food was terrific [...] I felt the main room on day 1 was too small as was the dinner room.

On Day 2 the hotel totally failed to prepare the second room – no water throughout the morning despite requests.

That said the food was amazing. Too much of it, but that was my own fault.

Food was much better than typically offered at such an event.

The food was excellent as well.

The food was excellent – thank you.

Food excellent.

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9. Do you recommend having another Symposium? If yes, how often?

Yes	No	Annually	Biennially
51	–	41	10

Comments

It is important that symposiums such as these have strong presentations. I noted that a number of the presentations drew on audit/study work carried out over the past couple of years – this may reflect a need to hold event biennially.

Given the VFM/performance audit focus of many of the audit offices, this symposium is quite valuable.

There is a lot of value to be had in formally making this an annual event. Our office spends 2/3 of its time on performance audits. Opportunities to share ideas/ discuss office practices and hear subject matter expert speakers are valuable to staff.

It is important for performance audit auditors to get together and ensure we are all working from a similar playbook. While FS audit gets much of the attention in this regard, I feel it far more important for PA auditors to get together – we all do similar audits but often spend a lot of time reinventing the wheel. An opportunity to network is very important to us, but more important is the chance to get relevant speakers in to talk to all of us. Rather than each office trying to get some information on CIHI we all get it at once. Far more efficient and ensures a consistent message.

My concern is not with having Symposia annually, or biennially, but rather that with the requirement to hold Study Group meetings in Toronto immediately before/after the Symposium, face to face study group meetings have been shortened (and are therefore less productive) than in the past. (i.e. because longer Study Group meetings would mean members are away from their respective offices too long.) Having a Symposium every two years would mean that on the off year an extended Study Group meeting would be possible.

Every 2 years would provide enough time between meetings for new information/issues to be discussed without being too repetitive from the prior session. Informal contact with other jurisdictions can still take place between biennial meetings.

Once a year is enough, meet too often and people will not make the effort to connect during the balance of the year.

While I appreciate it is a lot of work (and cost) to hold the Symposium annually, I believe there is a synergy and momentum that starts to occur by holding it each year and having many of the same people come together over time. I noticed it this year, as it felt more comfortable, there was more chatting and socializing between offices, and there were more frank and candid comments about issues being faced. This would only improve over time, as you meet more and more of the people each year, and you get to know them better each year.

Late summer or early fall may be better timing for the symposium...once the attest season is over.

In my view, CCOLA Study Groups should continue to have in-person meetings at least annually. However, the Symposium could be every second year. The pace of development in the field of performance auditing generally does not require an annual event. In Symposium years, the Study Groups would meet in conjunction with the Symposium, as was done this year.

Similar set-up as per this year – a range of issues examined on day 1, then a focus on day 2. But the day 2 sessions for those areas where there is no study group should be longer. The study groups have the advantage of meeting an extra day and getting into their issues in –depth. That’s not the case for environment, etc. The session this year on environment was too short and didn’t give an opportunity to

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discuss work underway by offices or areas under consideration for future work.

I believe annual symposiums are necessary to maintain momentum.

Essential for professional and collegial networking and continuous.

The ability to meet with others involved in performance auditing and exchange ideas is always welcome!

10. General comments about the Symposium

Very appreciate the time spent by anyone who organized and prepared the materials for the Symposium. It's relevant to my work and useful to me.

A bit more time/topics for discussion on the morning of the first day would be welcome. It's a good opportunity to discuss the different approaches taken by the audit offices represented at the table.

Also, should the CCAF assist in organizing future symposiums, their role should be more explicitly defined.

Excellent Symposium especially the [...] presentation.

I would like to integrate more roundtable opportunities into day 1 and possibly change the set up to make it easier to encourage interaction. The big stage and podium thing is really only good for one-way communication. Maybe we could add a break out session to day 1 to allow for better discussion?

I think we should also consider opening up the budget so that we can hear from speakers from places outside of Ontario.

I thought the symposium was organized well and the topics covered were interesting. I was given some insight into problem areas that I may run into in the near future and given some ideas on how to deal with these problem issues.

Great symposium.

Cost savings suggestion for the future: I did wonder why we had 4 CCAF (Nicole, Michael, Antonine, Bill) members present. In times of fiscal restraint in many offices, I am not certain why all/ any of them were needed. They did very little to run the sessions. CCOLA secretariat could likely have fulfilled any functions which they did perform.

Very happy with the symposium and I look forward to next year. I would love to see it move around the country a bit, but not if that would impact attendance in any way.

No signs of a drop off in quality or value with the 2nd version. I think after two years, the need for regular conferences on the performance audit side has been well established. I hope CCOLA's commitment to holding such conferences continues in the future.

Very well delivered by the speakers and topics were interesting.

I thought the symposium was an excellent experience. I have a better knowledge of the work going on in other provinces which I can draw from to improve the audits carried out in my office.

I am very satisfied about the themes discussed during the symposium

This was my first one. I enjoyed it and learned from it. My only suggestion is that you either really execute the small group discussion or you do away with it all together. As it was there were too many questions, too little time and incomplete reporting back to the rest of the room. I would suggest that you only ask 2 or 3 questions, give people 5 minutes a question and have the facilitator tell them to move onto the next question when 5 minutes has passed. You also need to make sure every group reports or else

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the whole exercise loses its perceived value. You could also gather the notes from the groups and compile them so that you have a take away from the session. It sort of felt like you wanted us to discuss, but nothing came from the work.

Format worked well this year so both days were productive and a good range of topic areas for participants to select from. Some very good speakers this year to help bring some viewpoints from users and participants in the audit process.

Thank you to CCAF for their work, and big thank you to Robert Beaudin– he will be very much missed once he retires. ☺

I thought it was well organized and provided me with useful information for the work I do. It was also an opportunity to make contacts for future reference.

It would be beneficial to have an opportunity for more informal discussions at the tables on Day 1.

Overall a great symposium.

The Symposium was a good place to share ideas and hear what other jurisdictions were doing. Hopefully some of the best practices/practice improvements could be applied to Ontario as well.

It was an excellent opportunity to network with colleagues in other jurisdictions, and provided really good support for the work of our study group.

It was a very worthwhile activity to meet others and share ideas.

Informative, well organized, good networking opportunity.

Congrat! Excellent choice of external speakers.

The session topics and presenters were well chosen to cover a variety of areas while still focusing on selected aspects of our audit universe – excellent work.

Informative. Interesting to hear what other jurisdictions are doing and how they are meeting the challenges the face.

11. Suggestions for topics or sessions for a future Symposium

Best practices in auditing horizontal initiatives

Keep a focus on health and education as these two topics are not only half of most province's budgets but many of the major issues are complex and the sharing of ideas on how to tackle these issues would be beneficial.

I enjoyed the roundtable jurisdictional update. This gives everyone an idea on what is happening in other offices along with current and future audits. Similarly as mentioned above, getting a heads up on other offices potential future audits may influence the potential audits for our office and/or opportunity to collaborate. If there is a common subject matter (even if the scope/approach may be different) it allows each office to get firsthand knowledge of the subject in each other's jurisdiction.

Relevance of value for money standards in the CICA Handbook given the time elapsed since they were last updated.

Infrastructure will continue to be a big issue going forward. Further exposure to specific audit office practices would be beneficial. (i.e., similar to BC's process improvement and the ALM discussions from this year)

Would be interesting to have a session on collaborative/joint audits involving two or more jurisdictions. (primarily presentations/discussions around actual collaborative/joint audits that had taken place.)

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Collaborative audits and how to collaborate on audits

Use of experts on audits

Researching other jurisdictions for our audits and how other offices can be used to facilitate this.

Scoping of audits and managing audit sizes

More in-depth discussion on sharing of audit approaches and lessons learnt.

Strategic planning for AGs offices

Auditor General relationships with Stakeholders- the public, media etc.

Lessons from the private sector that can be learnt by AGs office

A day 1 session on managing a collaborative audit.

Perhaps a day 2 session on audits of tax programs. Same sectors as this year fine as well.

I would like to see even greater focus on Sustainability and Environment topics. The proposed Study Group would help further work in these areas.

The benefits both quantitative and qualitative, auditees (governments) have derived from performance audits.

Challenges of audits covering a single theme, but across many departments

The use of subject matter experts to advise on performance auditing

Challenges of auditing rarely or never previously audited entities such as forensic science centres or coroners offices

Good practices for the estimation of the project costs and schedule.

Risk based approach within the projects for the identification of the subject matter, during the planning phase.

Qualitative data analysis.

Quality of the recommendations (determining the causes and consequences).

Maintaining the quality of our work: training of VFM staff.

Communication Strategies – managing internal and external relationships

Managing communications with:

- Audit office management and executive – eg reporting on progress and key issues, seeking direction from AG
- government agencies during audits – interpreting ‘no surprises’, getting information or comment on a timely basis
- PAC or legislative committees after audits, and
- the media after publication of reports.

Performance Reporting

More focus on right size audits.

Infrastructure projects.

Governance trends & auditing board effectiveness.