



Office of the Auditor General  
Prince Edward Island

# STRATEGIC PLAN

2014 – 2018

# **Strategic Plan 2014 - 2018**

Office of the Auditor General  
Prince Edward Island

November 2014

## *Message from the Auditor General*



I am pleased to present the Strategic Plan 2014-2018 for the Office of the Auditor General of Prince Edward Island. It documents our vision and mission and provides future direction for the Office as we continue to serve the Legislative Assembly.

Our core values are the foundation of all our work and are embedded in our standards and work practices. We will be independent, reliable, progressive, and relevant as we carry out our mandate.

The strategic objectives we have identified are the result of meetings and discussions with several members of the Legislative Assembly and senior government management as well as staff of the Office of the Auditor General.

### **Support and Communication to our External Stakeholders**

Serving the Legislative Assembly, we will remain focused on providing relevant and clear information and advice to assist in holding government accountable. We will work to meet the expectations of the members of the Legislative Assembly. We will pay particular attention to maximizing the value of our work by focusing our audit resources on matters that are relevant and significant. Our collaboration with the Public Accounts Committee is imperative, and we will continue to maintain and strengthen this relationship.

Government management recognizes the professional expertise of the Office of the Auditor General. Because we want to increase the impact of our work and share knowledge, we will seek opportunities to increase their understanding of our role and support for the implementation of our recommendations.

## **Rewarding Professional Work Environment**

To carry out our mission, we must retain high quality personnel that remain motivated in their work and progressive in embracing new methodologies and work practices. We will optimize the competencies of our employees, offer more opportunities for growth and development, and seek improvements in our work environment.

## **Audit and Administrative Work Practices**

We constantly strive to improve our operations. Balancing efficiency with quality audit products is always a challenge. We will strengthen our risk management processes and improve audit efficiencies.

Seeking improvements in these strategic areas will be both challenging and exciting. With my knowledgeable and committed staff, I am confident we will be successful.

A handwritten signature in black ink that reads "B. Jane MacAdam". The signature is written in a cursive style with a long, sweeping tail on the final letter.

B. Jane MacAdam, CA  
Auditor General

## Introduction

In March 2013, Ms. Jane MacAdam was appointed Auditor General for the Province of Prince Edward Island to carry out the mandate outlined in the *Audit Act*.

In 2014, the Auditor General initiated a strategic planning process to identify the strategic priorities for her Office over the next five years. This resulting strategic plan represents a common vision for the Office that emerged from discussions and workshops with staff, along with the input of key stakeholders from the Legislative Assembly and the senior civil service.

The strategic plan will be used to guide the work of the Office and to communicate its results to the Legislature and the public. It will serve as the means for demonstrating how the Office fulfils its mandate on behalf of all Islanders.

## The Office of the Auditor General

The Auditor General is accountable to the Legislative Assembly, not government. The Office of the Auditor General is positioned to offer impartial opinions, observations, and recommendations on government operations and management practices. The *Audit Act* establishes the legal framework for an independent audit office. The key components of that independence are:

- the authority to carry out audits and examinations which the Auditor General deems necessary;
- the right of access to records and information necessary to perform audit functions;
- the power to request and receive required information and explanations;
- the requirement to report annually to the Legislative Assembly; and
- a Legislative Audit Committee which reviews the Office's budget.

Under the *Audit Act*, the Office has the authority to conduct audits and examinations of provincial departments, Crown corporations, agencies, and funds. Financial audits include examinations of financial statements and other financial reports on which we provide assurance that the financial information is presented fairly.

The *Audit Act* also provides authority for the Auditor General to conduct any special audit or examination considered necessary to determine whether any agency of government is achieving its purpose, is doing so economically and efficiently, and is complying with the applicable statutory provisions.

The annual report of the Auditor General to the Legislative Assembly

- provides observations, recommendations, and information pertaining to the audits and examinations of government operations conducted by the Office during the year;
- calls attention to anything that the Auditor General considers necessary to be brought to the attention of the Legislative Assembly; and
- includes other specific reporting requirements pursuant to the *Audit Act*.

The Office of the Auditor General conducts its work in accordance with professional auditing standards issued by the Chartered Professional Accountants of Canada and abides by the rules of professional conduct and ethics of the Chartered Professional Accountants of Prince Edward Island.

The Office of the Auditor General is a member of the Canadian Council of Legislative Auditors which brings together legislative auditors of the federal government, the provinces, and the territories. The Council provides an opportunity for professional development through information exchange, discussion, development, and enhancement of legislative audit practices. The Office is also a member of CCAF, a Canadian research and education foundation dedicated to building knowledge for meaningful accountability and effective governance, management, and audit.

## Strategic Plan

Our Strategic Plan comprises four components: our vision, mission, values, and strategic objectives. We have identified three strategic objectives as our current priorities and each is supported by actions we will undertake to achieve these objectives.

We will monitor our progress in implementing the planned actions and update our action plans as necessary. We will review the Strategic Plan in its entirety in 2017.

### **Our Vision**

*An independent audit office highly valued by Islanders for the integrity and excellence of its work in advancing accountability for government's administration of public resources.*

### **Our Mission**

*The Office of the Auditor General conducts independent audits and examinations that provide objective information, advice, and assurance to the Legislative Assembly. The Office promotes accountability and best practices in government operations.*

### **Our Values**

*Independence.*

*Reliability.*

*Progressive.*

*Relevance.*

Our values guide us in achieving our vision and mission. They guide our day-to-day actions and serve as constant reminders of our commitments. They are a statement of the high standards we apply to ourselves and our work.

### **Independence**

We report to the Legislative Assembly and are fair, objective, and non-partisan in our approach. We adhere to our independence standards and professional codes of ethics, avoiding real and perceived conflicts in our relationships and in the conduct of our work.

### **Reliability**

We work together and with others in an open, honest, and trustworthy manner. We strive every day to meet the highest standards of professional conduct and to produce work of consistent high quality.

### **Progressive**

We seek opportunities for positive change and innovation in our operations. We promote improvements in public sector management through our work and recommendations.

### **Relevance**

We select our audits on the basis of significance and risk with the goal of making a positive difference for Islanders. Our reports present findings on matters of importance to the Legislature and the public.

## **Our Strategic Objectives**

The following three strategic objectives support the realization of our vision. We anticipate that most of these objectives can be achieved over the next three years and our Strategic Plan will be revisited and updated.

A number of planned actions have been identified for each strategic objective and will be implemented over the coming months and years.

Our strategic objectives and planned actions are:

### **1. Increase support and communication to our external stakeholders.**

#### **Actions:**

- Deliver the best mix of audit products consistent with our mandate that maximizes the impact and value of our audit work.
- Seek opportunities to enhance understanding of our role and responsibilities with
  - Members of the Legislative Assembly;
  - Public Accounts Committee;
  - Management;
  - Governing bodies; and
  - Islanders.
- Improve communication with our external stakeholders.

### **2. Provide a more rewarding professional work environment.**

#### **Actions:**

- Increase opportunities to challenge and reward employees.
- Increase professional development and training opportunities for staff.
- Improve internal office communication and the office work environment.

### **3. Improve our audit and administrative work practices.**

**Actions:**

- Develop and implement a risk management program.
- Increase audit efficiency while continuing to meet professional standards.

Our strategic objectives and planned actions set the framework for directing our efforts. Subactions have been identified and indicators will be developed to measure our performance. We will report annually on our progress.

### ***Office of the Auditor General***

Shaw Building, 2<sup>nd</sup> Floor North  
105 Rochford Street  
PO Box 2000  
Charlottetown, PE  
C1A 7N8  
Tel: (902) 368-4520  
Fax: (902) 368-4598  
Web: [www.assembly.pe.ca/auditorgeneral](http://www.assembly.pe.ca/auditorgeneral)  
Email: [officeoftheauditorgeneral@gov.pe.ca](mailto:officeoftheauditorgeneral@gov.pe.ca)