

Canada Revenue Agency Management Response to the Management Accountability Framework VI and the Board of Management Oversight Framework Assessment of Performance 2008-2009

Introduction

This document responds to the Canada Revenue Agency's (CRA) Round VI Management Accountability Framework (MAF) Assessment by the Treasury Board Secretariat (TBS), as well as the 2008-2009 Board of Management Oversight Framework (BoMOF) Assessment of Performance.

Management Assessments at the CRA

While still part of the Public Service of Canada, the CRA has a unique governance structure. Due to its act of creation, *the Canada Revenue Agency Act*, the Agency has a Board of Management (Board) that is responsible for overseeing the organization and administration of the Agency and the management of its resources, services, property, personnel and contracts. This includes the authority to set its own management policies on a wide range of areas.

In terms of management assessment, the Agency is assessed by both the TBS via the MAF, as well as by the CRA's Board, via the BoMOF. Although there is some intended overlap, TBS refrains from assessing the Agency in areas that fall under the legislated authorities of the Board. In MAF Round VI, TBS assessed the Agency against 11 areas of management.

Overview of MAF VI Results for CRA

Out of the 11 ratings received, the Agency received 7 **strong**, 3 acceptable and 1 opportunity for improvement ratings. The management response will only address the opportunity for improvement rating.

The Agency received a **Strong** rating in the following areas:

- Utility of the Corporate Performance Framework
- Effectiveness of the Corporate Management Structure
- Contributions to Government-wide Priorities and Portfolio Coordination
- Quality of Performance Reporting
- Effectiveness of Corporate Risk Management
- Effectiveness of Information Technology Management
- Effective Management of Security and Business Continuity

The Agency received an **Acceptable** in the following areas:

- Quality of Analysis in Treasury Board Submissions
- Effectiveness of Financial Management and Control
- Client-focused Service

The Agency received an **Opportunity for Improvement** rating in the following area:

- Effectiveness of Information Management

Response

CRA received a rating of Opportunity for Improvement in Effectiveness of Information Management. This rating is not a reflection of the CRA's performance regarding the effective safeguarding of personal information of Canadians. Rather, TBS recommended that the CRA continue to improve published descriptions of its functions, programs, activities and information holdings, including descriptions of its personal information collections.

The CRA understands and accepts this recommendation and has taken steps to respond, by revising its descriptions of record holdings and addressing shortcomings identified in the *Annual Report on the Administration of the Privacy Act*. These actions will facilitate public access, allow the Agency to meet its obligations under the Access to Information and Privacy acts, and comply with the Government of Canada's requirements regarding information holdings.

Conclusion

The CRA will continue working with TBS in order to respond to opportunities identified in Round VI. CRA recognizes its leadership position in a number of management domains and will continue to share its knowledge and practices with other departments. CRA will be assessed in seven areas of management for Round VII following the recommendations from the Five-year Independent Review of the MAF.

Board of Management Oversight Framework Assessment of Performance

Each year the CRA Board of Management (Board) performs an Assessment of Performance (Assessment) against the Board of Management Oversight Framework (BoMOF). The BoMOF is divided into the Board's five main areas of oversight, and then further divided into Expectations for good management. The Assessment is performed at the Expectation level (comparable to MAF areas of management).

Overview of BoMOF Results for CRA 2008-2009

Overall the 2008-2009 BoMOF Assessment of Performance of the Agency was very **strong**. Out of 19 possible ratings, the Agency received 15 Strong and 4 Acceptable ratings.

The Agency received a Strong rating in the following areas:

- Internal Accountability
- Enterprise Risk Management
- Internal Audit
- Sustainable Development
- Financial Management
- Asset Management
- Procurement
- Information Technology
- Service Performance Measurement
- Service Redress Mechanism
- Taxpayer and Benefit Recipient Satisfaction Measurement
- CRA Values and Ethics
- Effective Employee Performance Management
- Recruit and Retain the Right Talent
- Learning
- Respect Collective Agreements
- Adheres to Applicable Legislation

The Agency received an **Acceptable** rating in the following areas:

- Program Evaluation
- Project Management
- Service Strategy
- Service Performance Targets

Conclusion

The Agency will continue to work with the Board throughout the year to address key points of interest raised in its 2008-2009 assessment and further refine the assessment process.