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Chief Review Services Chef - Service d'examen

CRS  CS Ex

Follow-up on Audit of NDHQ O&M Expenditures (2006)

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Acronyms and Abbreviations

ADM(Fin CS)	Assistant Deputy Minister (Finance and Corporate Services)
ADM(Mat)	Assistant Deputy Minister (Materiel)
CRS	Chief Review Services
DND	Department of National Defence
FAA	Financial Administration Act
FY	Fiscal Year
GL	General Ledger
IS	Interdepartmental Settlements
L1	Level One (reports directly to either DM or CDS)
MAP	Management Action Plan
NDHQ	National Defence Headquarters
O&M	Operations and Maintenance
OPI	Office of Primary Interest
PAA	Program Alignment Architecture
TBS	Treasury Board Secretariat
VCDS	Vice Chief of the Defence Staff



Introduction

The Internal Auditing Standards for the Government of Canada require that follow-up on the progress of implementation of management action plans (MAPs) be conducted. The purpose of this follow-up is, thus, to determine the progress made on the implementation of the MAPs in response to the 2006 Audit of National Defence Headquarters' (NDHQ) Operations and Maintenance (O&M) Expenditures. This follow-up was included in the Chief Review Services (CRS) Risk-based Audit Plan for 2013/14 to 2015/16.

The objective of that 2006 Audit was to provide assurance that NDHQ financial management processes and practices are effective in ensuring diligent, compliant, transparent use of O&M funds. The following summarizes the findings of the 2006 Audit:

Compliance with FAA and Contracting Policies. Higher than desired levels of non-compliance with the *Financial Administration Act* (FAA) and contracting policy persisted despite widespread mandatory financial management training. Increased attention to delegations of authority, contracts for services and interdepartmental payments were warranted. In the longer term, a fully integrated, automated Procurement to Payment process was deemed to assist in ensuring cost-effective, efficient compliance.

Adequacy of Management Information. Financial comparisons over time or among similar units were hampered by inconsistency found in the financial architecture, frequent restructuring, and ambiguity regarding financial coding. Methods of implementing commitment accounting were very labour-intensive, and decreased the accuracy of free balance information. Additionally, business plans were not well integrated with the financial information reporting systems, frustrating attempts to measure either performance or the achievement of financial objectives.

Efficiency of Processes. At the time, there were few standard approaches to processing financial transactions. Each group or unit took a slightly different approach and applied different restrictions to similar transactions. Processes were not sufficiently differentiated by dollar value, with the result that small dollar value transactions received disproportionate attention. Benchmarking studies suggested significant cost savings were possible by streamlining and/or reengineering these processes.

Methodology

This follow-up does not represent a second audit of the same issues, but is rather an assessment of the progress made in implementing the MAP items. No re-testing was done to determine if these action plans were achieving the desired results. The following methods were used:

- Review of the progress of the MAP items reported by the Offices of Primary Interest (OPI).
- Interviews with OPIs.
- Reviews of information and documentation.
- Reviews of other CRS audits related to the MAP items of this follow-up.



The overall criteria to assess progress can be found at [Annex A](#).

Statement of Conformance

The audit follow-up conclusions contained in this report are based on sufficient and appropriate audit evidence gathered in accordance with procedures that meet the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*. The audit follow-up thus conforms to the Internal Auditing Standards for the Government of Canada, as supported by the results of the quality assurance and improvement program. The opinions expressed in this report are based on conditions as they existed at the time of the audit follow-up, and apply only to the entity examined.



Overall Assessment

The original audit contained ten recommendations and MAPs, which, at the time of this follow-up, had been designated as either completed or superseded by the OPIs. Of the ten MAPs, this follow-up found that seven had been fully implemented, one had been substantially implemented, and two had been superseded. One of the superseded MAPs was duplicated as a response to a recommendation on a more recent audit, making this one redundant, and the other was overtaken by actions from Treasury Board. Only one MAP requires minor additional action.

MAPs dealing with contracting tools, risk-based monitoring, standardizing both the Procurement to Payment process and the chart of accounts, aligning the accounting structure to the Program Alignment Architecture (PAA), and improving policy and directives relating to commitments, have all been fully implemented.

Developing a revised policy for approving Interdepartmental Settlements (IS) is required for the only outstanding MAP to be fully closed.

A scorecard of the MAP items can be found in [Annex B](#), and a more detailed assessment of progress can be found at [Annex C](#).



Annex A—Assessment Criteria

Line of Enquiry: Progress made on the 2006 Audit Recommendations

Progress has been made on the implementation of MAPs identified in the 2006 Audit of NDHQ O&M Expenditures.

These are the criteria used to assess the level of completion for each MAP.

1. No Progress or Insignificant Progress (0–24% complete)

No action taken by management or insignificant progress. Actions such as striking a new committee, having meetings and generating informal plans are insignificant progress.

2. Planning Stage (25–49% complete)

Formal plans for organizational changes have been created and approved by the appropriate level of management (at a sufficiently senior level, usually at the Executive Committee level or equivalent) with appropriate resources and a reasonable timetable.

3. Preparation for Implementation (50–74% complete)

The entity has begun necessary preparation for implementation, such as hiring or training staff, or developing or acquiring the necessary resources to implement the recommendation.

4. Substantial Implementation (75–99% complete)

Structures and processes are in place and integrated in some parts of the organization, and some achieved results have been identified. The entity has a short-term plan and timetable for full implementation.

5. Full Implementation (100% complete)

Structures and processes are operating as intended and are implemented fully in all intended areas of the organization.

6. Obsolete or Superseded

Audit recommendations that are deemed to be obsolete or have been superseded by another recommendation.

Annex B—Management Action Plan Scorecard

Recommendation	Management Action Plan	OPI	CRS assessment of progress on MAP(s)
1. Delegation of Authorities	The possibility of a paperless system to link delegation of financial authority to financial approval of transactions and contracts will be assessed.	ADM(Fin CS)	Superseded
2. Contracting Tools and Monitoring	DND will implement mandatory use of existing systems, tools and guidelines. A contract reporting system and a framework will be developed to improve monitoring.	ADM(Mat)	Full Implementation
3. Risk-Based Monitoring	Target levels of compliance based on risk will be developed.	ADM(Fin CS)	Full Implementation
4. IS Transactions	The Department is implementing mandatory Section 33 and Section 34 certification for ISs.	ADM(Fin CS)	Substantial Implementation
5. Procurement to Payment Process	The Materiel Acquisition and Support Information System and the Canadian Forces Supply System will be mandated as the only systems of record for procurement.	ADM(Fin CS) ADM(Mat)	Full Implementation
6. Financial System	The Department's accounting system will be aligned with Treasury Board Secretariat (TBS) standards. General ledger codes will be reviewed and streamlined.	ADM(Fin CS)	Full Implementation
7. Business Planning	The Department will more closely align resources and tasks to the PAA using the departmental accounting system.	VCDS	Full Implementation
8. Financial Commitments	The Department will improve policy and directives regarding the use of financial commitments.	ADM(Fin CS)	Full Implementation
9. Standardizing Procurement to Payment Process	The Department will take necessary steps to standardize DND procedures for both the use of payment cards and the Procurement to Payment process.	ADM(Fin CS) ADM(Mat)	Full Implementation
10. Shared Services and Centralization	The Department will explore the potential for shared services, consolidation, centralization and use of Electronic Data Interchange.	ADM(Fin CS) ADM(Mat)	Superseded

B-1. Management Action Plan Scorecard. This table shows the CRS assessment of progress on the MAP



No or
Insignificant
progress



Planning
Stage



Preparation for
Implementation



Substantial
Implementation



Full
Implementation



Obsolete or
Superseded



Annex C—Summary of Management Action Plan Status

Recommendation 1—Delegation of Authorities				
Integrate, streamline and automate the process for delegation of authorities.				
Management Action Plan	OPI	Target Date	Progress to Date	Status of Action Item
<p>DND's ultimate goal is to develop and maintain an electronic database of delegated financial authorities and to relate system access authorities in the Financial and Managerial Accounting System, Materiel Acquisition And Support Information System, and other systems to this database. Discussions are under way to develop a database that documents delegated financial authority; proposed completion date is late 2006–07, subject to Information Management/Information Technology availability. Further work to relate the database to system authorities will commence once TBS provides clarification on the way ahead for Electronic Authorization and Authentication. Situation will be re-assessed in 2007–08.</p> <p>(Update March 31, 2011) This MAP has been superseded by MAP 3.4 of CRS 2010 Review of the Implementation of Modern Management within DND: Director Financial Policy continues to work with other departmental stakeholders for the elimination of duplication of effort with the current paper-based process. Specifically, Director Financial Policy will continue to work with the Financial and Managerial Accounting System/Defence Resource Management Information Development Team for further assessment and testing of the proposed solution within SAP¹ after delivery of Single Instance early in Fiscal Year (FY) 2010/11.</p>	ADM(Fin CS)	2007–12–31	<p>Based on a MAP for the CRS Review of the Implementation of Modern Management (2010) within DND, a team of experts in policy and information systems within ADM(Fin CS) has assessed the possibility of a paperless system to track delegation of financial authority. Actions are being taken to develop a central database of delegated financial authorities, with the plans to have capabilities such as access from any geographical location, ensuring the incumbent has the mandatory training, and warnings of upcoming expiration of records or training requirements.</p> <p>The current expected date to complete this MAP is March 2015, which will be tracked against the 2010 CRS Review.</p>	Superseded

Table C-1. Status of the Implementation of the MAP Items for Recommendation 1. This table summarizes progress on implementing the MAP items for the recommendation about enhancement of processes regarding delegation of authorities.

¹ SAP is an Enterprise Resource Planning system used widely across the Government of Canada (See also the MAP for Recommendation 6).



Annex C

Recommendation 2—Contracting Tools and Monitoring				
Improve contracting tools and increase monitoring of contracts for services				
Management Action Plan	OPI	Target Date	Progress to Date	Status of Action Item
Mandating the use of Canadian Forces Supply System and Materiel Acquisition and Support Information System for all procurement and contracting will provide the improved contracting tool required, as it will be based on an end-to-end process that is embedded in one system. Work to improve tools for contracting for services is ongoing. A web-based Service Contracting Requested System Implemented in 2005 has increased efficiencies, and created the impetus for more consistent procedures. By providing improved contract tracking and reporting, the system increases managers' ability to analyze contracting patterns and to identify contracting irregularities. In addition, contracting tools, guides, and contracting presentations organized by subject area, have been added to the Canadian Forces Supply System website. Additions and revisions to the Director Contracting Policy website will be made on an ongoing basis. Director Contracting Policy recently developed the first set of contracting instructions to supplement Defence Administrative Orders and Directives. Director Contracting Policy will continue to create additional instructions. Director Contracting Policy is at the preliminary stage of developing web-based contracting training packages that will consolidate core contracting information. With regards to monitoring, in 2005 Director Contracting Policy implemented a web-based Contract Reporting System. Combined with a query tool, this system promotes increased reporting, improves the Department's ability to satisfy contract reporting requirements, and provides increased monitoring capability. In addition, a Contract Monitoring Framework and a Site Assistance Review Framework have been added to the Director Contracting Policy website. These provide standards, based on TBS and DND regulations, to apply when reviewing DND/Canadian Forces contracting activities. To date, Director Contracting Policy has conducted two site assistance reviews and participated as the contracting subject matter expert on a financial review. The Compliance and Monitoring Cell will take part in future reviews on an as-required basis. By April 1, 2006, the current Compliance and Monitoring section in Director Contracting Policy will become part of a new Program Integrity Directorate in Chief of Staff ADM(Mat). Resources will be increased from the past year and the cell will continue to play an oversight and advisory role for contracting compliance and monitoring activities throughout the Department.	Assistant Deputy Minister (Materiel) (ADM(Mat))	2008-03-31	ADM(Mat) has improved governance and monitoring of contracting compliance within DND. This was done by mandating the use of a contract tracking system, and by providing improved contracting tools and guidelines. Also helpful in this area is a cell that performs scheduled compliance reviews and delivers awareness sessions at bases and wings.	Full Implementation

Table C-2. Status of the Implementation of the MAP Items for Recommendation 2. This table summarizes progress on implementing the MAP items for the recommendation to improve contracting tools and increase monitoring of contracts for services.



Recommendation 3—Risk-Based Monitoring				
Conduct more consistent, risk-based monitoring based on business rules.				
Management Action Plan	OPI	Target Date	Progress to Date	Status of Action Item
As part of the ADM (Fin CS) Performance Measurement Program, Directorate of Accounts Processing, Pay and Pensions/Accounts Payable FAA Compliance Team is developing target levels of compliance based on the level of risk associated with each transaction. They are also reassessing the compliance team resources and will place more emphasis on high-risk compliance. These initiatives will be in place by end FY 2006/07.	ADM(Fin CS)	2008-03-31	<p>ADM(Fin CS) has taken steps to create a risk-based standardized oversight framework. A 2013 version of the policy on performing section 34 of the FAA defines high-risk and low-risk payment transactions. The policy requires that Budget managers perform a complete verification prior to payment for high risk transactions. For low risk transactions, a cursory review is sufficient prior to payment, with a complete review required to be performed within thirty days following the payment.</p> <p>DND policy on performing section 33 of the FAA states that 100% of high-risk transactions must be reviewed, but that only a sample of low-risk transactions must be reviewed.</p> <p>The Corporate Departmental Accounting Office has developed target levels of compliance based on risk.</p> <p>The Department is working on addressing a discrepancy in the definition of a high-risk transaction with an updated policy. A copy of the proposed updated policy was provided to CRS, and is currently awaiting legal review before approval for release. It is expected to be released in September 2014.</p>	Full Implementation

Table C-3. Status of the Implementation of the MAP Items for Recommendation 3. This table summarizes progress on implementing the MAP items for the recommendation to conduct more consistent, risk-based monitoring based on business rules.

Annex C

Recommendation 4—Interdepartmental Settlement Transactions				
Approach Public Works and Government Services Canada to develop a more workable/accountable approach to IS transactions.				
Management Action Plan	OPI	Target Date	Progress to Date	Status of Action Item
<p>The government-wide IS process is established by TBS in consultation with all departments. The present process is not likely to change. Application of the process within DND, however, is an ADM(Fin CS) activity. Director Financial Policy and Director Financial Accounting personnel are currently in the process of discussing mandatory FAA section 34 and section 33 certifications [incorporated into the Financial and Managerial Accounting System] as they apply to all ISs. Proposed completion date is 31 March 2007.</p> <p>In 2008, the Director General Financial Operations updated the tracking system of management action plans to the following: DND is complying with the Integrated Financial Management System core solution for ISs, which matches creditor initiated documentation with other government departments invoice after payment. After reviewing the process, no change to the application of this process in DND is planned.</p> <p>Auditor note: ADM(Fin CS) has now agreed that all ISs must have a verification of sections 33 and 34 of the FAA.</p>	ADM(Fin CS)	2008-09-30	<p>At the time of the audit, the Department was compliant with FAA sections 33 and 34 requirement for Creditor-initiated (outbound) ISs.</p> <p>In August 2013, a standard operating procedure was issued that makes it mandatory that debtor initiated (inbound) ISs have verification of sections 33 and 34 of the FAA.</p> <p>The corresponding DND policy does not reflect this change, and remains non-compliant with the FAA. Since there is inconsistent communication of inbound IS procedures it is recommended that this action plan remain open.</p> <p>The Director of Financial Policy indicated that the policy will be reviewed by March 2016.</p>	Substantial Implementation

Table C-4. Status of the Implementation of the MAP Items for Recommendation 4. This table summarizes progress on implementing the MAP items for the recommendation to develop more workable/accountable approaches to IS transactions.



Annex C

Recommendation 5—Procurement to Payment Process				
Advance efforts to integrate and fully automate the Procurement to Payment process.				
Management Action Plan	OPI	Target Date	Progress to Date	Status of Action Item
ADM(Mat) and ADM(Fin CS) recognize the need to implement a standardized Procurement to Payment process. While work is ongoing to fully integrate Materiel Acquisition and Support Information System/Canadian Forces Supply System/Financial and Managerial Accounting System, timelines will depend on departmental decisions with respect to single enterprise resource planning software. The current Procurement to Payment process developed in Materiel Acquisition and Support Information System does provide an automated three-way match between the contract, receipt of goods/services, and the invoice. Mandating the use of the Materiel Acquisition and Support Information System and Canadian Forces Supply System as the only systems of record for procurement will result in an integrated Procurement to Payment process.	ADM(Mat) and ADM(Fin CS)	2012-12-01	<p>ADM(Mat) did mandate the use of the Materiel Acquisition and Support Information System and the Canadian Forces Supply System as the only systems of record for procurement. These systems are currently being converted to the Defence Resource Management Information System.</p> <p>An integrated solution for the Procurement to Payment capability has been implemented into the Defence Resource Management Information System where goods or services are ordered through the Materiel Acquisition module and paid through the finance module. The use of this information system is defined in the Procurement Administration Manual, which, as senior management has indicated, is mandatory to follow for all DND procurement.</p>	Full Implementation

Table C-5. Status of the Implementation of the MAP Items for Recommendation 5. This table summarizes progress on implementing the MAP items for the recommendation promoting the integration and automation of Procurement to Payment processes.

Annex C

Recommendation 6—Financial System				
Revisit Financial and Managerial Accounting System architecture with a view to standardizing and streamlining.				
Management Action Plan	OPI	Target Date	Progress to Date	Status of Action Item
Financial and Managerial Accounting System upgrade 4.7 in September 2006 will align the system with the TBS-approved standard government-wide Integrated Financial/Materiel system Core SAP 4.7. While some aspects were streamlined, the Financial and Managerial Accounting System has limited customization to meet some DND-specific needs. The next major revisit of the Financial and Managerial Accounting System architecture will occur as part of the DND single Enterprise Resource Planning currently being led by VCDS. Director Financial Policy established a General Ledger Chart of Accounts Working Group, which is streamlining General Ledgers and providing a consolidated Chart of Accounts document. Proposed completion date for the General Ledger review is March 31, 2007.	ADM(Fin CS)	2007-03-31	<p>There is a government-wide Chart of Accounts set every year, and DND is a member of a working group that helps define these accounts. Each department must ensure that its financial coding is in compliance. DND has demonstrated acceptance of this responsibility through policies stating that the DND Chart of Accounts coding must meet the government-wide coding set by the Receiver General.</p> <p>DND is ensuring compliance through a number of actions. The principal action is a reconciliation of the DND chart of accounts to the government-wide financial coding on a monthly basis. Feedback on assessments by the Receiver General for compliance with the coding has been good. DND is conducting ongoing monitoring within its own financial system, and any needed changes at the beginning of each fiscal year are clearly communicated via memos mailed to key financial administrators across the department and published on the intranet.</p>	Full Implementation

Table C-6. Status of the Implementation of the MAP Items for Recommendation 6. This table summarizes progress on implementing the MAP items for the recommendation to standardize and streamline the Financial and Managerial Accounting System architecture.

Annex C

Recommendation 7—Business Planning				
Endorse a more common approach to business planning with integration to Financial and Managerial Accounting System.				
Management Action Plan	OPI	Target Date	Progress to Date	Status of Action Item
<p>Since the Defence Program Activity Architecture (PAA)¹ was approved by TBS in June 2005, we have been aligning other processes to it. A plan is currently in place to more closely align resources and tasks to the PAA. This involves revisions to the Defence Plan, modifications to the business planning process, developing performance indicators to the PAA and attribution of the Financial and Managerial Accounting System Cost Centers to the PAA. This cooperative effort should take 2–3 years to reach maturity, and primarily involves Director Defence Management, Director Force Planning and Programme Coordination, ADM(Fin CS), as well as L1 contribution.</p> <p>¹Note: Since 2006, the title has been changed to Program Alignment Architecture.</p>	<p>Originally: VCDS</p> <p>Update: ADM(Fin CS)</p>	2007–08–30	<p>The Department has made significant progress toward aligning resources and tasks more closely to the PAA. This was achieved by revising the business planning process, developing performance indicators for the PAA and linking cost centres to the PAA.</p> <p>In 2006, an annual report entitled the Defence Plan was used to allocate notional budgets. This was replaced with Defence Resource Prioritization, which now occurs simultaneously with the Business Planning process.</p> <p>Business planning in DND has been modified to adhere to TBS policy that requires all departments to prepare a PAA with clearly defined and measurable strategic outcomes. The Department is required to provide a PAA that is sufficiently detailed to reflect how it allocates and manages its resources to achieve intended results.</p> <p>DND's PAA is currently comprised of programs, sub programs and sub-sub-programs. Performance indicators and targets are provided with the expected results of these programs, as indicated in the Department's Report on Plans and Priorities.</p> <p>The PAA has been embedded in the DND financial information system. Cost center and project codes are linked to the PAA at the sub-sub-program level, and as a result expenditures can be reported by PAA.</p>	Full Implementation

Table C-7. Status of the Implementation of the MAP Items for Recommendation 7. This table summarizes progress on implementing the MAP items for the recommendation to integrate business planning with the Financial and Managerial Accounting System.



Annex C

Recommendation 8—Financial Commitments				
Revisit policy and directives regarding the requirement to link all payments to commitments in the Financial and Managerial Accounting System.				
Management Action Plan	OPI	Target Date	Progress to Date	Status of Action Item
The policy on mandatory commitment accounting was further expanded upon in a Director Financial Policy memorandum dated 23 November 2005, which outlines the difference between funds reservation, pre-commitment, and commitments. This memorandum provides improved direction to users on how commitments should be used. Additional policy direction to be promulgated during FY 2006/07 and 2007/08.	ADM(Fin CS)	2007-03-15	A departmental financial policy was updated in 2013 that provides direction and mandates the use of funds reservation, pre-commitments and commitments. This is in accordance with the memorandum of 2005 concerning the proper and thorough use of commitments.	Full Implementation

Table C-8. Status of the Implementation of the MAP Items for Recommendation 8. This table summarizes progress on implementing the MAP items for the recommendation to link payments to commitments in the Financial and Managerial Accounting System.



Annex C

Recommendation 9—Standardizing Procurement to Payment process				
Reengineer to develop and document standard Procurement and Payment process.				
Management Action Plan	OPI	Target Date	Progress to Date	Status of Action Item
Under the guidance of the Defence Oversight Committee on Contracting, the following activities will be undertaken: It is agreed that standardized processes and training programs are required. ADM(Fin CS) is currently taking steps to standardize procedures for the use of payment cards across the department and to standardize the Procurement to Payment process for all procurement activities. Initial aide memoires and improved training will be available in FY 2006/07. In addition, the ADM(Mat) developed Procurement Administration Manual is to provide an end-to-end procurement process that includes contracting and payment processes and documents each procurement activity at a very basic level. The Procurement Administration Manual also provides training content with the goal to standardize procurement practices across the Department. Director General Materiel Systems and Supply Chain will mandate and promulgate the Procurement Administration Manual as the DND compendium for procurement and contracting. The procurement guidelines in various documents will be replaced with a link directly to the Procurement Administration Manual.	ADM(Mat) /ADM(Fin CS)	2007-03-30	<p>The Procurement Administration Manual provides a Procurement to Payment process. DND has issued Department-wide memorandums mandating the use of the Procurement Administration Manual and on-line tools that are linked to the Procurement Administration Manual. Also, training courses are mandatory for individuals with delegated procurement authority.</p> <p>The Department has taken steps to standardize procedures for the use of acquisition cards through policies and aide memoires.</p>	Full Implementation

Table C-9. Status of the Implementation of the MAP Items for Recommendation 9. This table summarizes progress on implementing the MAP items for the recommendation regarding standardizing the Procurement to Payment process.



Annex C

Recommendation 10—Shared Services and Centralization				
Explore potential for shared services, consolidation, and centralization.				
Management Action Plan	OPI	Target Date	Progress to Date	Status of Action Item
The Defence Oversight Committee on Contracting will direct the exploration. More emphasis will be placed on high value, high risk and complex transactions by embedding contracting resources from ADM(Mat) into other L1 organizations. Director Financial Policy is also investigating increased use of Electronic Data Interchange to standardize and centralize large-volume payment processing. Preliminary analysis will begin in the fall 2006/07. ADM(Mat) will cooperate fully with ADM(Fin CS) in developing a strategy for potential shared services, consolidation and centralization.	ADM Fin(CS) /ADM(Mat)	2007-06-01	<p>Since the 2006 Audit, there have been many accomplishments towards centralized services with the aim of streamlining operations to make more efficient use of public funds. For example, DND has centralized services such as real property management, civilian human resources support across the National Capital Region, national procurement, and website management.</p> <p>To monitor the high-risk contracting practices across DND, ADM(Mat) has a team of contract experts that conducts site visits across all DND bases and wings to identify high-risk contracts and assess the compliance of contracting and financial recording practices. Sites are scheduled to be visited every three years.</p> <p>Working towards electronic payment has become a government-wide initiative that is being addressed by a joint initiative between the Receiver General and the Office of the Comptroller General. This is a major step towards having a centrally-controlled financial process. As this action supersedes the MAP to implement its own electronic payment system, it is now redundant for DND to independently take action on this issue.</p>	Superseded

Table C-10. Status of the Implementation of the MAP Items for Recommendation 10. This table summarizes progress on implementing the MAP items for the recommendation regarding shared services, consolidation and centralization.

