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## **Phase II of Compliance to the Policy on Internal Control: Audit of Entity-Level Controls**

**Office of the Chief Audit and Evaluation Executive  
Audit and Assurance Services Directorate**

**November 2013**





*Cette publication est également disponible en français.*

This publication is available in accessible PDF format  
on the Internet at <http://www.pch.gc.ca/eng/1341323450886/1341324388166>

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Catalogue No. CH6-15/2013E-PDF  
ISBN: 978-0-660-21531-0



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# Executive Summary

## Introduction

Compliance to the *Policy on Internal Control* (PIC) was selected for audit in the 2012-13 to 2014-15 Risk-Based Audit Plan in order to support the Deputy Minister with his responsibility for monitoring and ensuring compliance with the policy within Canadian Heritage (PCH), and to cover his responsibility for internal control and assertions over the integrity of financial information.

The overarching approach to implementing the PIC involves assessing three levels of controls: Entity-Level Controls (ELCs)<sup>1</sup>, Information Technology General Controls (ITGCs)<sup>2</sup> and Business Process Controls. The audit of PIC compliance has been divided into three phases. Phase I, which was conducted in 2011-12, focused on the management control framework used in the implementation of the PIC. The current phase, Phase II, focused on assessing the strength and robustness of Entity Level Controls in place within PCH through an Audit of ELCs, as well as focused on conducting a Preliminary Assessment of Information Technology General Controls (ITGCs) and selected Business Process Controls. Phase III (2013-14) will focus on the Business Process Controls in place in order to comply with the Policy. There is a possibility that Phase III will also include additional audit work relating to ITGCs.

The PIC defines internal control as a set of means that organizations put in place to mitigate risks and provide reasonable assurance in the following broad categories:

- The effectiveness and efficiency of programs, operations and resource management, including the safeguarding of assets;
- The reliability of financial reporting; and
- Compliance with legislation, regulations, policies, and delegated authorities.

This Audit of ELCs is intended to provide PCH senior management with assurance that:

- A governance structure is in place to ensure a collective attitude towards maintaining internal control over financial management<sup>3</sup> including internal control over financial reporting;

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<sup>1</sup> Entity-level control support the “tone at the top” for an organization. They include internal controls related to the control environment, risk management process, information/communication and monitoring activities of the organization.

<sup>2</sup> IT general controls are controls embedded in IT processes and services such as: system development, change management, security and computer operations.

<sup>3</sup> Internal control over financial management is a sub-set of the broader departmental system of internal controls dealing with effectiveness and efficiency of programs, operations, and resource management, including safeguarding of assets.

- An effective risk management process is in place to identify, analyze, and manage risks relevant to maintaining internal control over financial management including internal control over financial reporting; and
- An effective process is in place to identify, capture, and communicate information relevant to the achievement of internal control environment over financial management including internal control over financial reporting.

## **Key Findings**

The audit team identified positive findings related to governance as well as information and communication processes. These observations are listed below:

- The current governance structure at PCH has been well-received within the Department. The structure focuses more explicitly on the efficiency and effectiveness of decision-making and on minimizing the duplication of efforts among oversight committees.
- Information is well communicated across the governance committees.

The audit team identified best practices in the following areas:

- Terms of Reference for committees were revised to align mandates with Departmental priorities as well as clarify membership and reporting requirements between levels.
- Roles, responsibilities, and accountabilities, including those pertaining to financial reporting and delegation, are clear and have been sufficiently communicated to members using Terms of Reference, meeting agendas, as well as mandatory and voluntary training initiatives.
- It was noted during the audit that the application of the Integrated Business Planning process for a sector was an in-depth assessment in relation to risk identification, risk mitigation strategies, and risk monitoring.

The audit team identified an opportunity for improvement regarding risk management practices.

- The actual approach to identifying risks based on tolerance levels may result in all key risks not being reflected in or linked to the Corporate Risk Profile.

## **Recommendation**

The Assistant Deputy Minister, Strategic Policy, Planning, and Corporate Affairs, should ensure that all the risks identified through risk management tools (e.g., risk registers) are sufficiently captured and integrated in the Corporate Risk Profile, if applicable.

## **Statement of Conformance**

In my professional judgment as Chief Audit and Evaluation Executive, the audit was conducted in accordance with the Internal Auditing Standards for the Government of Canada. A practice inspection has not been conducted.

## **Audit Opinion**

In my opinion, in relation to Entity-Level Controls, PCH governance and the communication of information are well managed and controlled. Minor control weaknesses exist that require improvements in relation to risk management control processes at the entity-level.

Original signed by

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**Richard Willan**

Chief Audit and Evaluation Executive  
Department of Canadian Heritage

## **Audit Team Members**

Audit resources internal to PCH:

- Maria Lapointe-Savoie, Director, Audit and Assurance Services
- Marguerite Potvin, Audit Manager
- Dylan Edgar, Supervisor

With the assistance of external resources.



# 1. Introduction and Context

## 1.1 Authority for the Project

Compliance to the *Policy on Internal Control* (PIC) was selected for audit in the 2012-13 to 2014-15 Risk-Based Audit Plan in order to support the Deputy Minister with his responsibility for monitoring and ensuring compliance with the policy within Canadian Heritage, and to cover his responsibility for internal control and assertions over the integrity of financial information.

## 1.2 Background

The *Policy on Internal Control* (PIC) defines internal control as a set of means that organizations put in place to mitigate risks and provide reasonable assurance in the following broad categories:

- The effectiveness and efficiency of programs, operations and resource management, including the safeguarding of assets;
- The reliability of financial reporting; and
- Compliance with legislation, regulations, policies, and delegated authorities

In practice, the set of means that represent internal controls include those elements of an organization such as its resources, systems, process, culture, structure, and tasks that, taken together, support people in managing risk in order to achieve an organization's objectives.

As per the PIC, the Deputy Minister is responsible for ensuring the establishment, maintenance, monitoring, and review of the departmental system of internal control to mitigate risks. Also, other senior departmental managers establish and maintain a system of internal control for their areas of responsibility and within the departmental system of internal control.<sup>4</sup> In this context, the CFO supports the Deputy Minister by establishing and maintaining a system of internal control over financial management including internal control over financial reporting.

In regards to establishing internal controls, the Treasury Board has created guidance to situate entity-level controls within an organization's control environment. As per Treasury Board guidance and defined by the Committee of the Sponsoring Organization of the Treadway Commission (COSO) Integrated Framework, entity-level controls support the "tone at the top" for an organization. They include controls related to the control environment, risk assessment process, information/communication and monitoring activities of the organization. Typically, entity-level controls encompass

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<sup>4</sup> Extract from *Policy on Internal Control*, Art. 3.6

organization-wide controls that could affect or influence the reliability of financial information that forms a part of business and general computer processes. As part of scoping entity-level controls, the organization also considers identifying the level of monitoring controls that exist across the organization, as this information may provide valuable insight when determining which types of higher level monitoring controls can be relied upon within the internal control regime.

At the Department of Canadian Heritage (PCH), the Accounting Operations, Financial Policy, and Systems (AOFPS) Directorate of the Finance Management Branch is responsible for both implementing the *Policy on Internal Control* as well as managing the internal control over financial reporting framework in support of the *Statement of Management Responsibility Including Internal Control over Financial Reporting*.

AOFPS documented the status of PCH's internal controls with an audit readiness assessment in 2006-07 while preparing for audited departmental financial statements. The report detailed the state of internal controls at the Department. The requirement for audited financial statements has since been changed by the Office of the Comptroller General of Canada to "auditable" departmental financial statements, meaning departments have to be in a position to undertake a controls-reliant audit, if or when required.

The Internal Audit of Compliance to Treasury Board's *Policy on Internal Control* (PIC) was divided into three phases, to be conducted between 2011-12 and 2013-14. Phase I, which was conducted in 2011-12, focused on the management control framework used in the implementation of the PIC. The current phase, Phase II, focused on assessing the strength and robustness of Entity-Level Controls (ELCs) in place within PCH through an Audit of ELCs, as well as focused on conducting a Preliminary Assessment of Information Technology General Controls (ITGCs) and selected Business Process Controls. Phase III (2013-14) will focus on the Business Process Controls in place in order to comply with the Policy. There is a possibility that Phase III will also include additional audit work relating to ITGCs.

## 2. Objective

This Audit of ELCs is intended to provide PCH senior management with assurance that:

- A governance structure is in place to ensure a collective attitude towards maintaining internal control over financial management<sup>5</sup> including internal control over financial reporting;
- An effective risk management process is in place to identify, analyze, and manage risks relevant to maintaining internal control over financial management including internal control over financial reporting; and

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<sup>5</sup> Internal control over financial management is a sub-set of the broader departmental system of internal controls dealing with effectiveness and efficiency of programs, operations, and resource management, including safeguarding of assets.

- An effective process is in place to identify, capture, and communicate information relevant to the achievement of internal control environment over financial management including internal control over financial reporting.

### **3. Scope**

The scope of the audit includes all ELCs that are expected to be in place within an organization as part of an effective system of internal controls and internal control over financial reporting.

### **4. Approach and Methodology**

The audit methodology was based on professional standards in compliance with the Treasury Board's (TB) *Internal Auditing Standards for the Government of Canada* and the TB *Policy on Internal Audit*.

Through interviews and documentation review, variances in key control effectiveness were noted during the substantial completion of this audit by taking into account changes that have happened as a result of the entity-level work already completed at PCH. Examples of documents reviewed include: the Review of ELCs (2008), the completion of Phase I of the Audit of Compliance with the PIC, and Internal Control over Financial Reporting work related to the implementation, monitoring, and remediation of ELCs.

### **5. Observations and Recommendations**

This section outlines the findings and recommendations with respect to ELCs in relation to internal controls and internal control over financial reporting. These findings and recommendations were developed based on evidence gathered through a documentation review, analysis, and interviews conducted during the planning and examination phases of the audit. Each of the audit criteria was assessed by the audit team and a conclusion for each audit criterion was determined (see Appendix A).

#### **5.1 Governance Structure**

*The current governance structure at PCH has been well-received within the Department. The structure focuses more explicitly on decision-making efficiency and effectiveness and on minimizing the duplication of efforts between oversight committees.*

Governance, as referred by the Office of the Comptroller General, is a sub-set of entity-level controls, and is defined as the internal control component that involves establishing key oversight bodies for the organization, including a structure for financial management, and ensuring a clearly communicated mandate that includes roles and responsibilities.

There is an expectation that accountabilities and decision-making authority are documented in a formal Terms of Reference. The audit team identified the following findings in relation to the Departmental governance structure in place at PCH.

## **Analysis**

In 2011-12, PCH reviewed and streamlined its governance structure by reducing its committee levels from three to two in order to focus more explicitly on decision-making efficiency and effectiveness and on minimizing the duplication of efforts between oversight committees. The oversight committees currently in place cover key areas such as: finance; human resources; policy and program; information management and technology; and communications.

As part of the streamlining process, Terms of Reference were revised to ensure committee mandates better reflected Departmental priorities. The membership was reorganized to be more inclusive of key functional areas and the hierarchy within the Department. Overlapping committee membership and the presence of Assistant Deputy Ministers (ADM) as co-chairs ensures communication and collaboration between committees that function at the same level. Committee membership is understood to be increasingly well-thought out with more clearly defined members' terms, designated alternatives, and rotational members. "Observer" positions are available as part of employee development and associated learning plans. These positions enable an employee to sit as a participant on a specific committee to expand their knowledge base in a functional area and gain a more extensive understanding of the organization.

Committee members' roles, responsibilities, and authorities as they pertain to accountability over key decisions and deliverables (i.e., endorsement, approval, and information purposes) are clear and have been sufficiently communicated to members through the Terms of Reference and meeting agendas. Decision-making roles, responsibilities, and delegations, particularly as they relate to financial reporting, have been communicated and are clearly understood. Reporting and debriefing requirements between levels were clarified in the Terms of Reference and are well-understood and consistently applied by members.

The current governance structure supports effective internal control over key organizational functions and processes. The Executive Committee and the Finance Committee expressly address the internal controls framework and assessments as standing agenda items. The Accounting Operations, Financial Policy and Systems Directorate developed a Financial Management 101 course that was provided to the members of the Finance Committee. This course was designed to ensure that all members understood their accountabilities, roles, and responsibilities as well as the financial "lingo." Mandatory and voluntary training is provided for management with financial delegation; this training has effectively built awareness and knowledge of key financial accountabilities and authorities.

As the current governance structure has only been in place for under two years, any formal recommendations to the structure could be considered premature at this time.

Leading to this conclusion, after a year of having the new governance structure in place, a review by senior management was conducted and the decision was made to maintain the committees' current Terms of Reference and that the new structure needed a longer period of time to institutionalize. The improvements made by PCH to its governance structure placed the management and their staff in a position to understand the organization and plan for challenges and risks.

## 5.2 Risk Management

*The actual approach to identifying risks based on tolerance levels may result in all key risks not being reflected in or linked to the Corporate Risk Profile.*

As part of entity-level controls, risk assessment is the internal control component that involves establishing and maintaining an effective framework and process to identify, analyze, and manage corporate and operational risks relevant to achieving organizational objectives. The audit team identified the following findings in relation to Departmental risk management at PCH.

### Analysis

The Integrated Risk Management Framework (IRMF) provides PCH with the policy and structure to practice integrated risk management. The IRMF is framed by the principles defined by the Treasury Board of Canada Secretariat (TBS) in the *Framework for the Management of Risk* as well as expectations for Risk Management in the *Management Accountability Framework*. These principles apply to all Government policies. The Framework establishes that the Department will integrate and maintain risk management practices which include and complement the Corporate Risk Profile (CRP). The development of the CRP is supported by the integrated business planning process and the resulting risk registers.

At the corporate-level, PCH finalized its Integrated Risk Management Framework (IRMF) in November 2012. The Strategic Planning Unit has developed an implementation plan which, beginning this fiscal year, will focus on communicating the IRMF through training sessions in order to build Departmental awareness and understanding around the framework and its concepts. This training will be beneficial for the Department regarding integrated risk management concepts as it relates to the definition and purpose of an overall framework.

PCH has a Corporate Risk Profile in place which provides an overview of key entity-level risks. This Profile has been in place prior to the finalization of the IRMF. There are formal processes in place to update the CRP on a consistent basis and to distribute the Profile to the Department. When updating the CRP, risk data is taken from the previous version of the Profile, as well as from the branch/sector integrated business plans that feed the Departmental risk register. Although these risk sources are used, senior management leadership remains the key driver to the development of the CRP, with final risk selection occurring within established governance committees. This increasingly top-

down approach was deliberately taken to ensure risk identification was streamlined, risks were properly identified at the corporate level, and that risks were assessed against risk tolerance levels set by senior management. The risk validation process is also consistent with the top-down approach undertaken by the Strategic Planning Unit. Many interviewees in middle to top management levels were approached to validate the risks in the CRP, while others at more operational levels stated that they had minimal to no involvement in the process.

As a result of the above process, the current CRP identified three entity-level risks in regards to the following categories: people management, policy and program transformation readiness, and financial management. During the interviews, questions were raised to the possibility that corporate risks did not provide full coverage of risks inherent to the Department and could also be viewed as generic.

There is an expectation that operational risks are identified and monitored at the branch-level through the Integrated Business Planning process. The audit team noted, however, that the implementation of robust risk management practices within branches is inconsistent and the use of risk management tools (e.g., risk registers) across departmental branches to capture operational risks and propose mitigating strategies is limited. Notably, branch-level meetings are held on a bi-weekly basis and this provides branch management an opportunity to informally discuss operational risks on a consistent basis.

The audit team identified some functional areas across PCH that have developed innovative risk assessment and mitigation strategies. For example, with respect to Grants and Contributions, PCH is seen as innovative in terms of implementing a risk-based, triaged assessment of G&C projects.

## **Risk Assessment**

The inconsistent application of risk management processes and tools across PCH branches creates a risk that operational risk information is not as extensive as it should be. There is also a risk that this may prevent senior management from being fully aware of which risks are most significant to achieving organizational objectives.

## **Recommendation**

The Assistant Deputy Minister, Strategic Policy, Planning, and Corporate Affairs, should ensure that all the risks identified through risk management tools (e.g., risk registers) are sufficiently captured and integrated in the Corporate Risk Profile, if applicable.

## 5.3 Information and Communication

*Information is well communicated across the governance committees.*

Information and communication is the internal control component that ensures pertinent information is identified, captured, and communicated in a format and timeframe that allows people to carry out their responsibilities. Furthermore, individuals must understand how individual activities relate to the work of others and as such, a means of communicating information upwards as well as downwards must be in place within an organization.

### **Analysis**

Formal communication pathways exist within PCH to ensure bottom-up information for decision making is communicated to senior management. These pathways include bi-weekly branch-level meetings and regular meetings for level one and two committees. Each committee clearly identifies the type of document or report required and how they are to be reviewed (i.e., information, recommendation, or approval) using meeting agendas and accountability frameworks found in the Terms of Reference.

### **Risk Assessment**

Without a process whereby information and management decisions can be formally communicated to operational-level employees, there is a risk that individuals will not be able to carry out their responsibilities, particularly if there is an insufficient structure and/or process in place to communicate pertinent budget information to budget holders. There is also a risk that employee engagement in departmental operations, as well as organizational culture, will be negatively affected should they not receive information of interest and insight into final decisions made in light of gaining a more fulsome view of PCH.

## Appendix A – Audit Criteria

The conclusions reached for each of the audit criteria used in the audit were developed according to the following definitions.

Numerical Categorization	Conclusion on Audit Criterion	Definition of Conclusion
1	Well-controlled	<ul style="list-style-type: none"> <li>• Well managed, no material weaknesses noted; and</li> <li>• Effective.</li> </ul>
2	Controlled	<ul style="list-style-type: none"> <li>• Well managed, but minor improvements are needed; and</li> <li>• Effective.</li> </ul>
3	Moderate Issues	<p>Has moderate issues requiring management focus (at least one of the following two criteria need to be met):</p> <ul style="list-style-type: none"> <li>• Control weaknesses, but exposure is limited because likelihood of risk occurring is not high;</li> <li>• Control weaknesses, but exposure is limited because impact of the risk is not high.</li> </ul>
4	Significant Improvements Required	<p>Requires significant improvements (at least one of the following three criteria need to be met):</p> <ul style="list-style-type: none"> <li>• Financial adjustments material to line item or area or to the department; or</li> <li>• Control deficiencies represent serious exposure; or</li> <li>• Major deficiencies in overall control structure.</li> </ul> <p>Note: Every audit criterion that is categorized as a “4” must be immediately disclosed to the CAEE and the subjects matter’s Director General or higher level for corrective action.</p>

<b>Audit Objective 1: PCH has a governance structure in place which ensures a collective approach to maintaining effective internal control over financial reporting and achieving financial reporting objectives.</b>		
<b>Audit Criterion</b>	<b>Conclusion</b>	<b>Example Observations</b>
A clear and effective governance structure which supports effective internal control over financial reporting is in place at PCH.	1	<ul style="list-style-type: none"> <li>The governance structure was streamlined by reducing its committee levels from three to two in order to focus more explicitly on efficiency and effectiveness regarding decision-making and minimizing the duplication of efforts between oversight committees.</li> <li>The new structure is perceived as a positive step forward for PCH.</li> </ul>
Oversight bodies related to financial reporting and internal control have been established and are effective.	1	<ul style="list-style-type: none"> <li>Level 1 and 2 committees are in place to provide oversight, including (but not limited to): Finance Committee, Departmental Audit Committee, and Executive Committee, among others.</li> <li>Interviews suggest these committees are working as intended and that roles and responsibilities are clearer under the new, streamlined model.</li> </ul>
Decision-making roles, responsibilities and accountabilities for all parties involved in financial reporting have been communicated and are clearly understood.	1	<ul style="list-style-type: none"> <li>Delegated managers have received the appropriate mandatory training. Delegation is consistently renewed by Human Resources as well. Voluntary training is also available.</li> <li>Terms of Reference outline accountabilities of the Finance Committee in terms of endorsement, approval, and information.</li> </ul>
<b>Audit Objective 2: PCH has an effective risk management process in place to identify, analyze, and manage risks relevant to the achievement of financial reporting objectives.</b>		
<b>Audit Criterion</b>	<b>Conclusion</b>	<b>Example Observations</b>
PCH has a formal Integrated Risk Management Framework in place which has been communicated and implemented.	2	<ul style="list-style-type: none"> <li>An approved draft integrated risk management framework has been developed.</li> <li>Lack of awareness about the framework and its underlying concepts.</li> <li>An implementation and training plan to increase awareness over the next fiscal year has been developed.</li> </ul>
PCH has identified financial reporting objectives to enable the identification of risks to reliable financial reporting.	2	<ul style="list-style-type: none"> <li>There is an Operating Planning and Reporting Cycle in place. This is a common reporting cycle which occurs on an annual basis in place at PCH</li> <li>Risk tolerance was inconsistently understood in the Department.</li> <li>Documented risk tolerance matrix in place which outlines risk alert levels and likelihood and impact scales.</li> </ul>

PCH has processes in place to assess and mitigate risks in terms of achieving financial reporting objectives.	2	<ul style="list-style-type: none"> <li>• Corporate Risk Profile is in place and includes mitigation strategies.</li> <li>• There is evidence operational risks have not been sufficiently considered in the development process.</li> </ul>
PCH has processes in place to monitor risks in terms of achieving financial reporting objectives.	2	<ul style="list-style-type: none"> <li>• The Corporate Risk Profile is updated on an annual basis using a primarily top-down approach.</li> <li>• Application of risk registers, or other applicable risk management tools and processes to capture, assess and monitor operational risks, is inconsistent across sectors, branches and at the program-level.</li> </ul>
<b>Audit Objective 3: PCH has effective processes in place to identify, capture, and communicate information relevant to achieving financial reporting objectives and maintaining internal controls.</b>		
<b>Audit Criterion</b>	<b>Conclusion</b>	<b>Example Observations</b>
Financial and internal control reporting roles and responsibilities have been communicated and are clearly understood.	1	<ul style="list-style-type: none"> <li>• Employees with financial delegated authorities are aware of their financial control responsibilities.</li> <li>• Mandatory and voluntary training is in place for managers with financial delegation.</li> <li>• HR Learning Plans offer an opportunity for employees to increase their understanding of internal controls.</li> </ul>
Pertinent controls information is captured and used at appropriate levels of PCH to support the achievement of financial reporting objectives.	2	<ul style="list-style-type: none"> <li>• The Department takes a deliberate top-down approach to decision making with respect to corporate risks, and as such, all key risk reports are communicated to senior management.</li> <li>• The audit noted that improvements could be made with respect to disseminating key reports across branches in light of applying pertinent lessons learned.</li> </ul>
Information sharing processes and practices ensure sufficient, relevant and timely financial and internal control information is communicated with appropriate levels and branches within PCH.	2	<ul style="list-style-type: none"> <li>• Information sharing between level 1 and 2 committees is sufficient and effective. Reporting requirements from one level to another are outlined in the Terms of Reference (ToR).</li> <li>• The ToRs do not explicitly outline any formal reporting and/or approval requirements between committees functioning at the same level.</li> <li>• There are informal methods in place to ensure communication between committees functioning at the same level is occurring (e.g., cross membership and ADM-level co-chairs). However, any formal reporting requirements between committees at the same level are not explicitly outlined and/or identified in the Terms of Reference.</li> </ul>

## Appendix B – Management Action Plan

Project Title: Phase II of Compliance to the *Policy on Internal Control: Audit of Entity-Level Controls*

<b>MANAGEMENT ACTION PLAN</b>			
<b>5.2 Risk Management</b>			
<b>Recommendation</b>	<b>Actions</b>	<b>Who</b>	<b>Target Date</b>
The Assistant Deputy Minister, Strategic Policy, Planning, and Corporate Affairs (SPPCA), should ensure that all the risks identified through risk management tools (e.g., risk registers) are sufficiently captured and integrated into the Corporate Risk Profile (CRP), if applicable.	<p>Agree</p> <p>During the upcoming review of the 2012-15 CRP, we will ensure (with the participation of the sector DGs of Planning, senior executives identified as risk leads in the CRP and through governance) a greater examination of all risks identified through the 2014-15 IBP Process as currently captured in the Departmental risk register.</p>	Assistant Deputy Minister, Strategic Policy, Planning, and Corporate Affairs	March 31, 2014