The Introduction of Value-For-Money-Auditing in Canada and the Link to Broader Changes in Planning and Expenditure Management

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Introduction

This paper argues that several factors affected the advancement in auditing practices in the Office of the Auditor General (OAG) towards value-for-money auditing and a systemic approach to examining departmental controls. The move towards VFM auditing was not introduced in a bubble, but rather was part of a general shift at that time towards developing a new system of financial administration in the Government of Canada. This paper argues that although formally independent from government departments, the auditing practices of the Office of the Auditor General have evolved over time to reflect significant changes in planning and expenditure management, particularly within the Treasury Board. In turn, it is argued that changes in the Treasury Board (and in the OAG) were influenced by a new approach to public administration that emerged in the late 1960's. In response to the inability of the centralized, rigid Taylorist model to adapt (among other things) to the expenditure planning and management requirements under the Keynesian welfare state, the New Public Administration movement argued for a significant modification in public administration practices. This included an emphasis on goals over means (rather than the other way around), decentralization of management practices (rather than centralized), and an end to the false politics-administration dichotomy. This movement arose partially in response to the need to adapt public administration practices to the realities of the Keynesian welfare state, which saw a substantially increased role for the government and bureaucracy in the areas of social assistance and regulation.

The growth in the size of government

Following the Great Depression of the 1930's and World War II in the 1940's, Canada and other countries saw an expansion in the role and scope of government. In Canada, the Keynesian economic paradigm emerged as a "new national policy", and at the federal level, the "modern welfare state", as it came to be known, required "an ever increasing array of bureaucratic support to ensure that the government is able to deliver programs". The growth of government services and programs, including health, education, income security, and protection of persons and property as well as regulatory powers [1] led to a significant increase in the size of the federal bureaucracy. The expansion of the civil service continued until 1977, when it capped at 282,788, an increase of almost 45% from 1951 levels. [2] Federal government spending increased twelve fold from 1931-1969 (five-fold in constant dollars). [3]

Expenditure planning

For the purposes of this paper, the budget cycle is divided into three parts: expenditure planning constitutes the steps required to prepare the annual budget; expenditure management and control (management and control are used interchangeably in this paper) refers to the implementation and monitoring of the annual budget; post-facto audit refers to the auditing and review of how the government has expended state funds after the fiscal year has expired.

Given the emphasis on the role of the Treasury Board in this paper, it will be important to quickly define its role in expenditure planning and management. The role of the Treasury Board, established in 1867 as a Cabinet committee to "assist ministers in the overall financial control of the federal government", has evolved significantly over time. [4] The Treasury Board is responsible for examining, approving and monitoring program spending in government departments. [5] The Treasury Board is also responsible for the "policy framework for the government's administrative practices and for its assets". [6] The Treasury Board was, until, 1966, chaired by the Minister of Finance. [7] Changes beyond 1966 are discussed later in the paper.

From 1867-1917, the Treasury Board focussed mainly on "the form and nature of accounts, the transactions criticized by the auditor general, and the details of human resources administration". [8] The development of a Civil Service Commission in 1918 (now known as the Public Service Commission) allowed the Treasury Board more time to focus on the preparation of departmental Estimates.[9] The preparation of the Estimates is a very important aspect of the budget process in Canada. While every year the Minister of Finance prepares a "comprehensive financial statement, including a forecast of financial requirements for government operations for the forthcoming year", it is the responsibility of the Treasury Board to prepare the Estimates, which are "the means by which the government seeks Parliament's permission to access the Consolidated Revenue Fund". Prior to 1981, the Estimates were prepared in two parts. [i] Part I provided a summary of the government's spending plans for the

[i] In 1981, a Part III was added. See Gregory Inwood. "Understanding Public Administration: An Introduction to Theory and Practice". Scarborough: Prentice Hall, 1999, page 31.

year and Part II provided in depth information concerning the expenditure requirements of each government department or agency". [10] The preparation of Part II of the Estimates prior to 1969 was very much based upon the notion that administrators were merely there to carry out the wishes of their political masters. Expenditure requests by managers "were based on "rudimentary line-item method of budgeting…listing the main objects of expenditure", such as how many paper clips a department required or the cost of renting an office building. [11] Little thought was given by the administrator regarding how effective spending was or how spending contributed to a larger set of results within the government.

The influence of the New Public Administration

The focus on the resources public servants needed to accomplish a particular task rather than on the goals they were trying to accomplish did not promote forward planning, was not systematic and tended to put "upward pressure on the government's overall expenditures". [12] This emphasis on means rather than goals was criticized by the New Public Administration movement as inadequate. [13] Agreeing with the premises of classical Public Administration to offer more or improved services with the existing level of resources (efficiency) and to uphold a given level of services "while spending less money" (economy), NPA added social equity as an underlying goal for Public Administration. [14] This commitment to social equity, consistent with the values of the Keynesian welfare state, called for a "strong administrative" apparatus, capable of making and influencing policy.[15]

The fact that administrators traditionally were not encouraged to question the reasons for expenditures was strongly criticized by NPA. It argued that the politics-administration dichotomy was outdated. According to this dichotomy, it was up to the political masters to focus on why and the administrators to focus on how. [16] The modern welfare state's intervention in areas previously left untouched by government lead to the increasing complexity of legislation adopted by Parliament, much of which was highly technical and complex. Laws passed by Parliament often "delegate(d) to public servants the authority to interpret, implement and enforce those laws". [17] The regulation of economic and social activity of the welfare state and the introduction of social support programs required that significant power be transferred to ministers and the administration, which "challenged the traditional powers of both parliament and the judiciary". [18] This required a re-conceptualization of the politics-administration dichotomy, the "neat little division of labour" whereby politicians (elected officials) took decisions and the administrators implemented those decisions. [19] NPA argued that this reality required that the "myth of subservience (of civil servants) to objectives set solely in the political forum" be refuted. [20]

The economic slowdown of the early 1970's fuelled the concern that government funds be spent with as much utility as possible. Since the mid-1970's, the increasing debt-load and stagflation brought concerns about the size of the public service and the size of public expenditures, to "the forefront of the administrative stage”. [21] As Auditor General James Macdonell (1973-1980) stated in 1980, “Citizens who see their hard-earned incomes shrinking from inflation are demanding, as never before, that governments spend tax dollars wisely and productively”. [22] In 1984, The Treasury Board contended that “the fiscal burden carried by Canadian taxpayers, pressures to control and reduce the cost of government programs and operations and management reform within the Public Service are all factors that make it essential to have information on results”. [23]

The Programming, Planning, Budgeting System (PPBS), introduced by the Government of Canada in 1969, aimed to move away from line-item budgeting toward program budgeting. The purpose of PPBS was to “introduce rationality, planning and advanced management techniques” into the financial administration process. This process was motivated by the New Public Administration’s (NPA) emphasis on Planning-Program Budgeting (PPB), which aimed to “substitute rational comprehensive decision making for the routines of incrementalism”. The PPB process required, among other things, that each government department or service agency identify their main outputs and conduct “a systems analysis that identifies the inputs which are most significant in the production of each service output”. [24] PPBS introduced a new “philosophy of control” to expenditure management, one that emphasized, among other things, examination of expenditures in light of the goals they were trying to accomplish and evaluation of past expenditures. [25] It should be noted, however, that PPBS, the government’s first attempt to list expenditures according to goals and objectives, was not a complete success. One reason was that "the underlying rationalism of the system" was often undermined by political interests. [26] The effectiveness of PPBS was also undermined by the heavy requirements placed by it on the bureaucracy, which rendered the system increasingly inefficient. [27] While it is noteworthy that PPBS has evolved into new expenditure management systems such as Policy and Expenditure Management System (PEMS), introduced in 1979, and Expenditure Management System (EMS), introduced in 1995, a description of those systems is outside the scope of this paper. [28]

The Auditor General

As national agencies responsible for auditing government revenue and spending, supreme audit institutions (SAIs), as they are known, are primary mandated to "oversee the management of public funds and the quality and credibility of governments' reported financial data" and then (in most cases) report to the legislature that has the ultimate responsibility for acting upon and/or following up on findings, opinions or recommendations of the SAI. [29] The Office of the Auditor General, known as the Audit Office prior to the passage of the Auditor General Act in 1977, is Canada's supreme audit institution. It audits "government operations and provides Parliament with the information it needs to hold the government to account". While the government produces annual financial statements of its borrowing, spending and taxing (the Public Accounts of Canada) activities, it is up to the OAG to ensure that the information Parliament receives is correct. [30] The Audit Office, created in 1878 as an audit institution independent of government, was mandated to ensure, post-facto, that government expenditures were made within the limits and "for the purpose intended" by Parliament (the compliance function). [31] The Auditor General was expected to:

> Examine the accounts and vouchers of government expenditures, and report to Parliament 'any deficiencies in the appropriation accounts of sums which he thinks are not properly vouched for, or any expenditures which are not authorized in his opinion'. [32]

Although not necessarily deliberate on the part of the Auditor General, the change in emphasis in 1977 of the Auditor General from financial reporting to value-for-money auditing was greatly facilitated by the changes to the government's expenditure planning process that took place in 1969. The Wilson Report noted, albeit indirectly, the incompatibility between the philosophy of PPBS and role of the Auditor General, which, it wrote in 1975, "is still widely perceived in the context of the regularity and propriety that were the administration's principal financial preoccupations up to the 1960's". [33]

While some changes to the Auditor General's reporting style were evident under Macdonell's predecessors, Auditors General Sellar (1940-1959) and Henderson (1960-1973) respectively, it was Macdonell that launched the Report of the Independent Review Committee on the Office of the Auditor General (the Wilson Report), with his principal aim being to redefine the scope and responsibilities of the Auditor General's mandate:

> Was (the Auditor General) merely to certify that the taxpayers' money had been spent legally and that all accounts were in order? Was that all Parliament expected from the officer employed to audit the government's expenditures? Or was he also to report whether public funds had been spent economically, efficiently and effectively? [34]

The three terms are quite important and by no means are they interchangeable—economy is defined as "acquiring resources of appropriate quality for the minimum cost"; efficiency, also known as productivity, "refers to the manner in which human and material resources are used to achieve desired results"; effectiveness is the extent to which a program achieves its objectives". [35] The Financial Administration Act, which was the governing legislation for the Auditor General until 1977, made no reference to any of these three terms. The Audit Office had slowly evolved in this direction, even in the absence of legislation. During his last two years as Auditor General, Watson Sellar had begun to report on government expenditures that did not produce any public benefit. These payments were known as "non-productive payments", and by definition looked at the efficiency and economy of government expenditures. [36] This tradition continued under Maxwell Henderson. Nonetheless, budget Estimates were still prepared by the Treasury Board according to the resources required, not according to goals. Revealing non-productive payments was useful and appreciated by members of the Public Accounts Committee of the House of Commons, but did not systematically evaluate whether the government was delivering on the goals it had set out for itself with economy and efficiency. Besides, reporting on non-productive payments under Auditor General Henderson was performed employing the horror story approach. [37]

Several unsuccessful attempts to redefine the role of the Audit Office were made prior to the introduction of value-for-money-auditing in 1977.[38] The government, after the release of the Wilson Report, was prepared to include the evaluation of economy and efficiency in the Auditor General's mandate. After all, the Treasury Board itself was increasingly concerned with such matters and Macdonell had communicated that his objective, as he put it "was not to second-guess management but rather to ascertain whether managers of public funds and resources were equipped with the organizational, information and other tools essential to their responsibilities". [39] There was however concern about the notion of the Auditor General evaluating the effectiveness of the government. The subjective and controversial nature of effectiveness studies would make such studies highly hazardous for the government; furthermore, many argued that it was up to the parliamentary opposition, not an appointed official, to conduct such studies and put forward such arguments. In 1977, a new Auditor General Act (hereafter referred to as the Act) was adopted by Parliament, complete with a mandate to conduct value-for-money auditing. According to section 7, the Auditor General would be mandated to report instances in which "money has been expended without due regard to economy or efficiency" and "satisfactory procedures have not been established to measure and report the effectiveness of programs, where such procedures could appropriately and reasonably be implemented".[40] Macdonell attempted to steer the Auditor General's mandate towards a more systematic approach for measuring economy and efficiency. Armed with a mandate to conduct value-for-money-auditing in 1977, his 1978 Annual Report conducted 35 studies in 23 departments, and found that:

> There is…widespread lack of due regard for economy and efficiency in the operations of the government, and inadequate attention to determining whether programs costing many millions of dollars are accomplishing what Parliament intended. [41]

Arguably, adopting value-for-money auditing would have been much more difficult had it not been for the initiation of PPBS by the Government of Canada in 1969, and its gradual evolution to focus more on results by output.

Expenditure management

Taylorism and the centralization of controls

Prior to 1931, controls over departmental expenditures were "so loose that their funds were frequently overspent". [42] The revised 1931 Consolidated Revenue and Audit Act "established a pattern of central control over financial operations of the departments". The establishment of central control over expenditure management was motivated in part by the flagging revenues caused by the onset of the Great Depression.[43] As weaknesses in the abilities of deputy ministers to control the utilization of funds in their departments, amendments were made to the Consolidated Revenue and Audit Act. These weaknesses in the system were made increasingly apparent as the size of the federal government expanded.

The Royal Commission on Government Organization (hereafter referred to as the Glassco Commission) applauded, to a degree, the structure of the financial control system that was built up between 1918 and 1951. But while the Commission argued that the "standards of probity reached by the Government of

Canada in its use of people and money are high", the Commission argued for a role beyond the "Calvinistic approach to public administration", arguing that "good management consists in more than the avoidance of sin". [44] The 1979 Royal Commission on Financial Management and Accountability (hereafter referred to as the Lambert Commission), reflecting on the findings of the Glassco Commission, concluded that:

> The size and extent of government had long since gone beyond the point where it could continue to be properly managed and directed by the highly centralized and inflexible management system that had been in place since World War I. [45]

This inflexible system, launched by the 1918 human resource reforms to the public service (followed by 1931 financial management reforms), was influenced by Taylor's theory of scientific management and contained "a mechanistic view of the world of work, of clear-cut and precise specialization of labour, one that assumed considerable organizational stability".[46] The centralization of financial controls left workers in line ministries functioning as Tayloristic "appendage(s) to a machine". [47] The Glassco Commission report's "rallying cry of 'let the managers manage'" was put forth precisely in response to the highly centralized financial approval process which made it very difficult for public servants in line ministries to play the role as "an agent of change in the community" that was required by them in their role by the Keynesian welfare state. [48] "Departments had no delegated financial authority"—they were forced to seek approval for the authority to spend from the Comptroller of the Treasury. [49] Public servants in line ministries needed to obtain approval of "transactions before they occurred", meaning that they had to go through a centralized approval process prior to spending any money. [50] The Glassco Commission report cited some 16,000 annual submissions to the Treasury Board by government departments, some as mundane as “a request involving a few dollars for the purchase of sugar and tea for a reception at an Experimental Farm”. [51]

Decentralization and the New Public Administration critique

In the 1960’s, this centralized structure of authority that underpinned the financial management system—a system “saturated with authority and dependence, with control and subordination”—was highly criticized by the emerging New Public Administration (NPA) movement as highly inadequate. [52] Decentralization and devolution of public administration were seen as mechanisms by NPA to accomplish these objectives. [53] The Commission therefore recommended that Treasury Board be “freed of this detail” and “concentrate on the essential task of reviewing the programmes and objectives of departmental management in relation to overall government policy”. Authority would be decentralized to departments and agencies that would “be given the necessary financial authority and be held accountable for the effective management of the financial resources placed at their disposal”. [54] The Treasury Board Secretariat [ii] then separated from the Department of Finance in 1966, assuming responsibility for the “expenditure side of the budget”, while the Department of Finance retained responsibility for providing advice on “economic, fiscal and tax policy”. [55]

[ii] The Treasury Board Secretariat (TBS) is the administrative apparatus of the Treasury Board. Office of the Auditor General. Report of the Auditor General of Canada to the House of Commons. Chapter 7. “Managing Government: A Study of the Role of the Treasury Board and its Secretariat”. March 2004, p. 5.

The Treasury Board Secretariat's separation from the Department of Finance was motivated in part so that it could increase its "focus on management of the federal government". [56] In 1969, the position of Comptroller of the Treasury was abolished. The Financial Administration Act was amended to transfer main responsibility for "accounting, budgetary and financial control" directly to government departments and agencies. [57] Indeed, the Report of the Independent Review Committee on the Office of the Auditor General (hereafter referred to as the Wilson Report), written over a decade after the release of the Glassco Commission recommendations, cited the evolution of the Treasury Board "from one of detailed control to one of broad expenditure management".[58]

The goal of decentralizing financial management was laudable. As the Lambert Commission noted, Glassco had recommended delegating authority to line ministries, with a corresponding degree of accountability being applied. [59] However, the Glassco Commission had failed to recommend specific measures for implementing these accountability mechanisms, and the increased delegation without corresponding controls being implemented led to Auditor General Macdonell declaring in 1975 that "the present state of the financial management and control systems of departments and agencies of the Government of Canada is significantly below acceptable standards of quality and effectiveness". [60] This led to the creation of a Comptroller General in 1978. The Office of the Comptroller General differed in function from the Comptroller of the Treasury, which had been abolished back in 1969, in that the former "reported to the

Treasury Board on financial management, program evaluation, and internal audit in government departments”. [61] Treasury Board also began to develop more systemic evaluations of programs in 1977. [62]

The Auditor General

By ensuring that appropriate controls were in place, rather than exercising the control function itself, the new Comptroller of the Treasury reflected the spirit of decentralization, while strengthening controls over the public purse. But there is a more poignant point to be made here. Just as this paper argues that the changes in expenditure planning and management in the Treasury Board influenced the work of the Auditor General, Auditor General Macdonell was himself instrumental in convincing the government of the day to create the position of Comptroller General. [63] Focussing on (among other things) strengthening control systems rather than ‘nit-picking’, Macdonell was able to exact direct influence on the development of those control systems.

Looking at the Audit Office, the Wilson Report, commissioned by Auditor General James Macdonell in the mid-1970’s, noted the fact that the Audit Office’s focus on regularity of each transaction was influenced by the fact that:

> In the decades prior to 1960, the principal stress in expenditure management was on regularity. The whole system was oriented toward detailed and careful examination of each transaction, and the process was highly centralized. Accountants and financial administrators were generally not encouraged to be concerned with the reasons for expenditures…Their main task was to provide a service to ensure that the financial machinery of their department operated in the approved manner. Specifically, this involved insuring that travel dollars were spent on travel, that funds for salaries were used for salaries, and so forth. *In this context, it was only natural that the Auditor General should concern himself with the mere regularity of public expenditures* (italics mine). [64]

In fact, for the first one hundred years, the Auditor General had focussed on "reporting irregular or illegal expenditures". But by the 1970's, the idea that an auditor general would focus exclusively on irregular or illegal expenditures was "rapidly becoming obsolete" in most western democracies. [65] This compliance function was and remains highly important, in light of the fact that in the Canadian parliamentary system, the government cannot raise revenue or spend money unless it is approved by Parliament. [66] The focus on the regularity of public expenditures had little remedial power, however. When James Macdonell became Auditor General in 1973, he signalled a desire to depart from the methods of the previous Auditor General, Maxwell Henderson, whose "revelations of financial mismanagement had produced few if any improvements" to the financial administration system as a whole. [67] Henderson's 1973 report, for example, was so full of individual "allegations of misconduct, illegality and harassment of the Audit Office", that it diluted the prominence of a potential major scandal (the Bonaventure refit), which "passed almost unnoticed". [68] As one expert argues, prior to the 1970's, following the Calvinistic approach, "auditors general were expected to detect and disclose the sins committed by officialdom, on the assumption that fear of disclosure would act as a deterrent against future wrongdoing". [69] Macdonell felt that the "detect, disclose and deter" approach was inadequate given the growth that had occurred in government, and that "his best hope of succeeding was not by chasing down individual instances where money had gone down the drain, but by recommending systems to prevent future leaks…"[70]

A speech delivered by Macdonell in 1980 confirms that when he first became Auditor General in 1973, the Audit Office was conducting primarily transaction auditing. Macdonell decided to adapt “systems-based auditing”. [71] In 1973, he told Gordon Osbaldeston, then Secretary of the Treasury Board that:

> I intend to make a stem-to-gudgeon evaluation of the quality of internal controls throughout the government; we’ll look at the organization and financial structure, the quality of the people in their various jobs, the quality of internal checks and the timeliness of information. [72]

Systems-based auditing became a crucial component of the comprehensive auditing approach (which includes value-for-money-auditing) adopted by the Office of the Auditor General following its approval by the Public Accounts Committee of the House of Commons in 1979. Comprehensive auditing, according to Macdonell:

> …is broader than the traditional financial audit. It assesses the adequacy of management control systems to ensure due regard to economy and efficiency, as well as the procedures employed to measure and report on the effectiveness of the programs on which the funds are spent. [73]

Macdonell used the acronym FRAME to identify the components of comprehensive auditing, which included the evaluation of the adequacy of financial and management controls. [74] In this sense, Macdonell adopted a “constructive” audit approach, as he put it, one that “draws attention to underlying causes of weaknesses and suggests to management lines along which improvements should be made”. [75] This occurred within ten years of the Treasury Board making its transformation from financial micromanager to (at the risk of oversimplification) overseer of financial controls. There is insufficient evidence to argue that the changes made in the functioning of the Auditor General's Office were deliberate policy choices, but it does appear that the decentralization of the financial management function from Treasury Board to line ministries did create a window of opportunity for the Auditor General to adopt a more systemic and constructive approach to auditing.

As a postscript, the extent of the transformation of the mandate of the Office of the Auditor General is striking when contrasting this systemic approach with that of Macdonell's predecessor, Maxwell Henderson, whose reports, according to the Ottawa Journal, were "swollen with nit-picking trivia, repetitious and petty".[76] The extent to which the Office of the Auditor General evolved beyond transaction auditing can be emphasized superlatively by looking at the challenges faced by Henderson's predecessor, Watson Sellar, who was Auditor General from 1940-1959. He noted, according to one expert, "the amount of bookkeeping which was (still) being done at the Office at the expense of real auditing": [77]

> (Sellar) had inherited a staff of elderly clerks whose main occupation was to take every single voucher, post it to the appropriate account and compile endless lists of governmental transactions, down to the most absurd details. [78]

Ironically, most of these elderly clerks were eventually transferred to the centralized Comptroller of the Treasury before its abolition in 1969!

Conclusion

This paper has traced the evolution from the rigid, centralized and inflexible system of expenditure management and the system of line-item expenditure planning inherited by the Keynesian welfare state to a decentralized system of expenditure management which relied upon line ministries to establish their own financial controls with guidance from the Treasury Board and an attempt at a systemic, goal-based approach to expenditure planning. The Auditor General adopted its own systematic approach to auditing, post-facto, expenditure management practices, evolving from a transaction-based approach that yielded few if any long-term improvements to a systemic financial management system that has had an impact on the improvement of control systems in the Government of Canada. One such case in point raised in this paper was the often-quoted statement, by Auditor General James Macdonell, that "Parliament and government are losing control of the public purse". [79] This statement, contained in his 1976 report to Parliament, helped influence the creation of a Comptroller General, whose purpose was to maintain but improve upon the decentralized system of financial controls. In that sense, the Auditor General has maintained a "cordial but not cosy relationship" with the government, as a partner in the strengthening financial management systems, rather than simply engaging in exception reporting (i.e. just pointing out the mistakes). Similarly, the Auditor General's adoption of value-for-money auditing practices followed closely on the heels of the Treasury Board's adoption of PPBS.

Other countries in the world are now transforming their financial planning and management systems in similar ways to those made by Canada in the 1960's and 1970's, and in some countries the changes are happening much more rapidly. Russia, for example, aims to adopt a results-based-budget by 2005, corresponding to the efforts being made by its supreme audit institution, the Accounting Chamber of the Russian Federation, to adopt value-for-money auditing. As one Auditor of the Accounting Chamber stated, all things being equal, a results-based budget will significantly enhance the capacity of the Accounting Chamber to conduct value-for-money audits. [80]

Keeping in mind this fact, the evidence to suggest that there was a conscious or deliberate attempt on the part of the OAG to adapt its post-facto auditing practices to better correspond to Treasury Board practices is inconclusive, but nevertheless, the audit practices of the Office of the Auditor General have appeared to evolve within a decade to positively tie in with changes in the Treasury Board's expenditure planning and management practices. A study of the timing between the adoption of such practices by the state treasury and corresponding changes by the supreme audit institutions could reveal certain trends.

Finally, what is significant about the argument concerning the influence of substantial changes to expenditure planning and management practices in government departments on an independent audit institution such as the Office of the Auditor General is that it potentially places real limits on the extent of the independence of such audit institutions. It suggests that while measures can be taken by states to ensure the formal independence of supreme audit institutions, such as ensuring that the audit office reports to parliament rather than the government, independent audit offices are not immune to larger phenomena such as new approaches to public administration, trends in governance reform and economic downturns.

Endnotes

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Other people interviewed

Brunette, Claude, Office of the Auditor General

Rattray, David, Assistant Auditor General, Office of the Auditor General

Shaffran, Rona, Director, Office of the Auditor General

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