Treasury Board Secretariat

Office of the Comptroller General
and Deputy Minister

Room 5320, Whitney Block
99 Wellesley Street West
Toronto ON M7A 1A1
Tel: 416 325-1607

Secrétariat du Conseil du Trésor

Bureau du contrôleur général
et sous-ministre

bureau 5320, Édifice Whitney
99, rue Wellesley Ouest
Toronto (Ontario) M7A 1A1
Tél. : 416 325-1607

March 30, 2022

Standing Committee on Public Accounts
c/o Chris Tyrell
Clerk of the Committee
Standing Committee on Public Accounts
Toronto, ON - M7A 1A2

Chris Tyrell:

Thank you for your letter dated March 2, 2022. We appreciate the Standing Committee on Public Account's interest in the 2021 Auditor General's Value-for-Money Audit on Ontario's Provincial Comptrollership Framework, issued in December 2021. We recognize the value and importance of her recommendations. Please see attached Summary Status Table (as of March 30, 2022) for the status of our action plans to address the recommendations noted in the report.

The Office of the Comptroller General is committed to strengthening the OPS-wide comptrollership framework to continue to support ministries on program and service delivery to Ontarians and ensure strong stewardship of taxpayer dollars.

Sincerely,

Beili Wong, FCPA, FCA
Comptroller General and Deputy Minister
Office of the Comptroller General
Treasury Board Secretariat

Attachment: Summary Status Table – Comptrollership VFM Audit

c: Maureen Buckley
Assistant Deputy Minister & Provincial Controller, Office of the Provincial Controller Division

Sanjeev Batra
Assistant Deputy Minister & Chief Internal Auditor, Ontario Internal Audit Division

Nancy Lavoie
Assistant Deputy Minister & Chief Risk Officer, Office of the Chief Risk Officer

Summary Status Table in Response to the Report of the Auditor General of Ontario

[Ontario's Provincial Comptrollership Framework]
[2021 Annual Report of the Auditor General]
[Treasury Board Secretariat]

Auditor's Recommendation	Management's Response (as per 2021 Report)	Completed undertaking	Outstanding undertaking (including timeline)
1) To continue to strengthen the controllership function in the Ontario Public Service, we recommend that the Secretary of the Cabinet consider further changes to processes and accountabilities in consultation with the Comptroller General.	In partnership with ministries, the Centre for People, Culture and Talent, and in consideration of existing authorities established under the Financial Administration Act and the Public Service of Ontario Act, 2006, the Office of the Comptroller General, reporting to the Secretary of the Cabinet, will undertake a review of potential changes to controllership processes and accountabilities.	The Office of the Comptroller General has initiated dialogue with the Centre for People, Culture and Talent to identify considerations, scope and approach for the review.	The Ministry will undertake a review to determine next steps to strengthen controllership and it is expected to be completed by March 2023. The review will identify potential opportunities for improvement and is expected to be implemented by March 2025 subject to appropriate approvals.

As of March 30, 2022

Summary Status Table in Response to the Report of the Auditor General of Ontario

[Ontario's Provincial Comptrollership Framework]
[2021 Annual Report of the Auditor General]
[Treasury Board Secretariat]

Auditor's Recommendation	Management's Response (as per 2021 Report)	Completed undertaking	Outstanding undertaking (including timeline)
2) So that ministries' finance functions can effectively review the analyses and results of procedures performed by ministry staff when preparing Certificate of Assurance (CoA) attestations, and the Office of the Comptroller General receives sufficient, reliable and consistent assurance over the accuracy of ministries' financial submissions and compliance with laws and policies for the preparation of the Public Accounts, we recommend that the Office of the Comptroller General prescribe CoA guidelines under the Internal Control Policy for the ministries' finance functions to follow that: - establish specific required procedures and documentation for the key assessments, analyses and internal control evaluations to be performed by ministries when completing their CoA; and - annually confirm that ministries' assigned finance staff review the documentation prepared by their ministries' staff and follow up with their branches if concerns are identified during this review.	The Office of the Provincial Controller has an Internal Control policy that defines Certificate of Assurance attestation requirements and timelines and will undertake a review of this policy and associated process requirements. This review will determine the extent to which they should be updated to provide additional procedural requirements for the key assessments, analyses, internal control evaluations and confirmation of documentation review to be performed by ministries.	The Ministry has updated its assurance instructions for the 2021-22 Certificate of Assurance attestation process to require ministries to increase their documentation in support of their attestations. In addition to the attestations received from the Deputy Ministers, Chief Administrative Officer and Directors of Finance, future attestations will now also require formal sign-off from Manager-level Controller positions as well, as further evidence of their review and follow up of submissions.	The Ministry will initiate a review of the existing Internal Control Policy to identify potential changes as required by March 2023. Any updates to the policies or procedures will be communicated to ministries in advance of the fiscal year for which the Certificate of Assurance attestation is reported. Any potential changes identified will be implemented by March 2025.

Summary Status Table in Response to the Report of the Auditor General of Ontario

[Ontario's Provincial Comptrollership Framework]
[2021 Annual Report of the Auditor General]
[Treasury Board Secretariat]

Auditor's Recommendation	Management's Response (as per 2021 Report)	Completed undertaking	Outstanding undertaking (including timeline)
3) To increase the effectiveness of the Certificate of Assurance (CoA) in identifying and addressing systemic weaknesses that impact the reliability of ministries' financial information, and ministries' compliance with laws and policies, we recommend that the Office of the Comptroller General: - conclude annually on whether the CoA exceptions indicate systemic weaknesses in financial reporting and internal controls processes at ministries, and where they do, work with ministries to take timely action to address such weaknesses within a pre-established timeline; and - implement a mechanism to be informed of and track the status of all known and potential frauds identified by ministries at least periodically throughout the year and assess the impacts on the province's financial reporting.	Annually, as part of the Certificate of Assurance process, the Office of the Comptroller General's Provincial Controller Division (OPCD) develops a Common Themes report that identifies potential enterprise wide areas of weakness. OPCD will continue to report common themes to ministries and, if warranted, include them as special areas of focus in future CoA instructions. To further support the conclusion of systemic weakness, this information will be reported to the Office of the Chief Risk Officer and will also be provided to Ontario Internal Audit for consideration of inclusion and additional review within annual audit plans. Annually, ministries report alleged, suspected and confirmed fraud occurrences to the Office of the Provincial Controller in order to assess the impacts in time for the annual Public Accounts. The Office of the Comptroller General will undertake a review to examine whether additional fraud reporting is required to support Public Accounts reporting.	To further strengthen ministries' reliability of financial reporting, compliance with legislation and policies and internal controls over government operations, the Common Themes Report has been provided to the Ontario Internal Audit Division (OIAD) and Office of the Chief Risk Officer (OCRO) for consideration of inclusion within work plans. The Report was also shared across the community at financial leadership forums and shared with all Chief Administrative Officers at the ministries. Annually, ministries report alleged, suspected and confirmed fraud occurrences to the Office of the Provincial Controller in order to assess the impacts in time for the annual Public Accounts.	The Office of the Comptroller General will undertake a review to examine potential changes to fraud reporting by March 2024.

Summary Status Table in Response to the Report of the Auditor General of Ontario

[Ontario's Provincial Comptrollership Framework]
[2021 Annual Report of the Auditor General]
[Treasury Board Secretariat]

Auditor's Recommendation	Management's Response (as per 2021 Report)	Completed undertaking	Outstanding undertaking (including timeline)
4) So that ministries have effective internal controls to prevent, identify and correct financial reporting issues, we recommend that the Office of the Comptroller General set and enforce deadlines for ministries to complete their operating effectiveness testing of significant business processes as required under the 2017 Internal Control Policy and perform subsequent annual assessments of whether their controls and policies are operating as intended.	The Office of the Provincial Controller has an Internal Control policy that sets standards for internal controls documentation and timelines for adoption and will undertake a review of its existing internal control policy and associated process requirements. This review will determine the extent to which current standards for internal controls documentation, testing and associated timelines should be updated.	The Office of the Provincial Controller Division has initiated an Internal Control project, which will be completed by December 2022, to guide six ministries in documenting and testing significant business processes according to their Internal Control Framework plans. This project is directly supporting these ministries in completing their design and operating effectiveness testing of significant business processes. OIAD continues to perform select internal audit engagements in the 2021-22 Audit cycle that include testing on financial controls as part of their scope.	The Ministry will initiate a review of the existing Internal Control Policy to identify potential changes as required by March 2023. Any updates to the policies or procedures will be communicated in advance of the fiscal year for which the Certificate of Assurance attestation is reported. Any potential changes identified will be implemented by March 2025.

Summary Status Table in Response to the Report of the Auditor General of Ontario

[Ontario's Provincial Comptrollership Framework]
[2021 Annual Report of the Auditor General]
[Treasury Board Secretariat]

Auditor's Recommendation	Management's Response (as per 2021 Report)	Completed undertaking	Outstanding undertaking (including timeline)
5) To provide assurance that key financial controls at ministries are operating as intended, we recommend that the Office of the Comptroller General require that the Ontario Internal Audit Division include in its annual plan, as approved by the Audit and Accountability Committee, a requirement to test, on a rotational basis, the design and operating effectiveness of all ministries' key financial controls.	The Ontario Internal Audit Division (OIAD) will continue to annually review and issue a report on controls that support system reliability which addresses internal controls over the general ledger and payroll IT systems to support public accounts. OIAD continues performing audits of Internal Controls over Financial Reporting in a sample of ministries, as approved by the Audit and Accountability Committee. In efforts to expand on this work and to support the 2022/23 internal audit planning process, OIAD is developing a multi-year, integrated/systematic, risk-based audit approach to assess key financial controls in a sample of ministries on a rotational basis for approval by the Audit and Accountability Committee. This will be based on available resources.	The Ontario Internal Audit Division (OIAD) continues to annually review and issue a report on controls that support system reliability which addresses internal controls over the general ledger and payroll IT systems to support public accounts. OIAD continues to perform select internal audit engagements in the 2021-22 Audit cycle that include testing on financial controls as part of their scope.	OIAD will work with OPCD, ministries and audit committees for a risk-based selection of key financial control activities for inclusion in the 2022/23 Audit Cycle, which is expected to receive Audit and Accountability Committee approval in September 2022. This will provide for a coordinated approach across OIAD to assess documented key ICFR in a sample of ministries.

Summary Status Table in Response to the Report of the Auditor General of Ontario

[Ontario's Provincial Comptrollership Framework]
[2021 Annual Report of the Auditor General]
[Treasury Board Secretariat]

Auditor's Recommendation	Management's Response (as per 2021 Report)	Completed undertaking	Outstanding undertaking (including timeline)
6) So that Deputy Ministers and the Office of the Comptroller General receive sufficient assurance over ministries' internal control processes over financial reporting, we recommend that the Office of the Comptroller General work with the Ontario Internal Audit Division to implement a plan to assess, on a rotational basis, ministries' compliance with Certificate of Assurance (CoA) procedures and methodologies established by the Office of the Comptroller General for the respective Deputy Ministers to reference as part of their annual CoA attestations.	For the current audit cycle, the Ontario Internal Audit Division (OIAD) has included audits of the Certificate Assurance Process which will select CoA processes in a sample of ministries that support the Deputy Minister's (DMs) sign off on the annual attestations. In efforts to expand on this work and to support the 2022/23 internal audit planning process, OIAD is developing a multi-year, integrated/systemic, risk-based audit approach to assess CoA processes in a sample of ministries that support the sign off of DM attestations on a rotational basis, for approval by the Audit and Accountability Committee. This will be subject to available resources.	OIAD has initiated dialogue with the OPCD and various ministries on both a short-term and a multi-year approach for testing CoA processes on a coordinated and systematic approach. Work has been initiated and will be ongoing.	Work underway by OIAD as part of the 2021-22 Internal Audit Cycle related to Certificate of Assurance and ICFR includes: • Testing a sample of ministries' CoA processes • Developing an OIAD multi-year risk-based approach to assess key CoA processes for a sample of ministries on a rotational basis. The OIAD multi-year risk-based approach to assess the CoA processes in a sample of ministries will be embedded as part of the 2022-23 Internal Audit Cycle and is subject to the approval of the Audit and Accountability Committee (anticipated for September 2022).

Summary Status Table in Response to the Report of the Auditor General of Ontario

[Ontario's Provincial Comptrollership Framework]
[2021 Annual Report of the Auditor General]
[Treasury Board Secretariat]

Auditor's Recommendation	Management's Response (as per 2021 Report)	Completed undertaking	Outstanding undertaking (including timeline)
7) So that Deputy Ministers and the Office of the Comptroller General receive sufficient assurance over ministries' risk management assessment processes, we recommend that the Office of the Comptroller General develop and implement an approach to review, on a rotational basis, the processes ministries follow to identify and manage risks, and follow up on whether identified issues are corrected.	Sufficient assurance over the Enterprise Risk Management (ERM) Directive (April 2020) ensures the efficacy of the Ontario Public Service's ERM to Deputy Ministers. In 2021, the Office of the Chief Risk Officer (OCRO) provided ministries guidance and a process to sustain ministry risk registers. The process includes risk identification, risk/control assessment, risk mitigation action planning, senior executive endorsement and quarterly action plan monitoring and is subject to OCRO quality assurance. OPS-wide Consolidated Risk Reports have been issued as a result of this process. In addition, the Ontario Internal Audit Division will consider audit/assurance requirements for the ERM Directive as part of annual internal audit planning.	Sufficient assurance over the Enterprise Risk Management (ERM) Directive (April 2020) ensures the efficacy of the Ontario Public Service's ERM to Deputy Ministers. In 2021, the Office of the Chief Risk Officer (OCRO) provided ministries guidance and a process to sustain ministry risk registers. The process includes risk identification, risk/control assessment, risk mitigation action planning, senior executive endorsement and quarterly action plan monitoring and is subject to OCRO quality assurance. OPS-wide Consolidated Risk Reports have been issued as a result of this process. In addition, OIAD provided advice and/or assessed risk management processes as a part of select audit engagements related to select government programs as part of the 2021-22 Internal Audit Cycle.	The Audit and Accountability Committee has approved an audit of ERM processes for the 2023-24 audit cycle, which is anticipated to allow for sufficient maturing of ERM practices across the OPS prior to a broad Internal Audit assessment. The timing of this engagement will be reassessed in September 2022. In the interim, OIAD will continue to advise and/or assess risk management activities related to select government programs and priorities. Further, OCRO will continue to communicate expectations and requirements and will support ministries with their implementation and reporting efforts.

Summary Status Table in Response to the Report of the Auditor General of Ontario

[Ontario's Provincial Comptrollership Framework]
[2021 Annual Report of the Auditor General]
[Treasury Board Secretariat]

Auditor's Recommendation	Management's Response (as per 2021 Report)	Completed undertaking	Outstanding undertaking (including timeline)
8) To build efficiencies in the processes to provide financial reporting and accounting advice to ministries, we recommend that the Office of the Comptroller General: - track all accounting advice it provides to ministries; and - revise the Accounting Advice Directive to clearly state that ministries are required to follow the accounting advice it provides them with and follow up to determine that the advice was appropriately followed.	The Provincial Controller Division (OPCD) provides accounting advice in accordance the principles-based Canadian Public Sector Accounting Standards (PSAS) and government-stated accounting policies, ensuring the consistent recording of the economic substance of ministry transactions. The accounting advice provided to ministries is retained as required by government record-retention directives and policies. Accounting advice pertaining to items of material significance for the Public Accounts are documented, and communicated within OPCD and the Office of the Auditor General. OPCD will consider implementation of a database to track all accounting advice provided to ministries. This recommendation is already in place as ministries are required to follow the Accounting Advice Directive which implicitly includes the requirement to implement government-stated accounting policies. The requirements and expectations of the Accounting Advice Directive released on December 1, 2001, remain relevant and effective to this day. Accounting advice provided by OPCD is inseparable from policy as it is an expression of government stated	The Ministry has initiated a cost/benefit analysis of potential database options to track accounting advice by March 2023.	Any changes, if required, will be implemented by March 2024.

Auditor's Recommendation	Management's Response (as per 2021 Report)	Completed undertaking	Outstanding undertaking (including timeline)
	accounting policy, which ministries are obligated to follow and implement. As part of the consideration of implementing an accounting advice database, OPCD will consider including resolution of the advice in the database. The Deputy Minister of each ministry and the head of each public entity is responsible for ensuring the proper conduct of the financial business of the ministry or public entity in accordance with government directives, policies and guidelines as are issued and such practices and procedures as are established under Financial Administration Act. Staff from OPCD work collaboratively with the Office of the Auditor General through monthly meetings to discuss high-risk accounting issues, ensuring accurate reflection for the Public Accounts.		

Auditor's Recommendation	Management's Response (as per 2021 Report)	Completed undertaking	Outstanding undertaking (including timeline)
9) In order to continue developing and expanding its internal accounting advisory expertise as a means to cost-effectively provide accounting advisory services to ministries and agencies, we recommend that the Office of the Comptroller General implement processes to: - research, develop and maintain in-house knowledge and resources on new and upcoming accounting standards; - perform accounting assessments internally for new and upcoming standards issued by the Public Sector Accounting Board, rather than outsourcing these assessments to external firms; - require both ministries and agencies to seek accounting advice from the Office of the Provincial Controller Division regarding accounting issues, rather than obtaining external advisory services; and - be solely responsible for engaging external accounting advisory services if needed to address the volume of requests.	The Provincial Controller Division (OPCD) provides effective accounting advisory services to ministries given existing resources. External accounting advisors are retained strategically, where appropriate, for specialized knowledge. OPCD's current, long-standing practice is to research, develop and maintain in-house knowledge and resources on existing and upcoming standards through continuing to expand internal talent to address implementation of new Public Sector Accounting Standards. The Office of the Comptroller General is committed to continuing the development of in-house knowledge. OPCD does not outsource its work to external firms, rather, strategically hire external firms to assist and complement government accounting and controllership policy development decisions. Ministries are responsible for their respective planning and procurements, including the procurement of external consultants to provide accounting advisory services. Agencies should consult their ministry controllership for accounting advice, and where necessary ministry controllership will communicate agency accounting advice requests to OPCD. Ministries and their respective Agencies are required through the Accounting Consultation Request Form	The Ministry's current, long-standing practice is to research, develop and maintain in-house knowledge and resources on existing and upcoming standards through continuing to expand internal talent to address implementation of new Public Sector Accounting Standards. The Ministry is committed to continuing the development of in-house knowledge. The Ministry will continue to strategically hire external firms to assist and complement government accounting and controllership policy development decisions.	

Auditor's Recommendation	Management's Response (as per 2021 Report)	Completed undertaking	Outstanding undertaking (including timeline)
	process to inform OPCD and the Office of the Auditor General with details regarding plans/intent to obtain or have sought (respectively) external advisory services. While OPCD provides feedback and advice to ministries relating to their plans to procure external accounting advice through the Accounting Consultation Request Form, ministries will continue to be responsible for their procurement of accounting advisory decisions. The Accounting Consultation Request Form process provides information to OPCD and the Office of the Auditor when external advisors are procured to provide accounting advice.		

Summary Status Table in Response to the Report of the Auditor General of Ontario

[Ontario's Provincial Comptrollership Framework]
[2021 Annual Report of the Auditor General]
[Treasury Board Secretariat]

Auditor's Recommendation	Management's Response (as per 2021 Report)	Completed undertaking	Outstanding undertaking (including timeline)
10) To enhance the financial acumen of senior management accounting positions across the ministries, we recommend that the Office of the Comptroller General work with the Centre for People, Culture and Talent to: - Further standardize the job descriptions for these positions across all ministries such that they have consistent qualifications, including education, a Canadian Chartered Professional Accountant (CPA) designation and work experience required based on the job responsibilities; and - require all new hires to these positions, as attrition occurs, to possess the qualifications needed for the positions.	In partnership with ministries, the Centre for People, Culture and Talent, and the Ministry of Government Services (Job Evaluation), the Office of the Comptroller General will form a project to: a) Review existing job descriptions to further standardize senior management accounting positions, including consistent qualifications in respect of education and equivalent work experience based on job responsibilities, considering the requirement for a CPA designation if appropriate; and b) Examine the opportunity to offer appropriate training and certification opportunities for all senior management accounting positions.	A number of key financial job descriptions have been standardized across the OPS Finance community. In addition, the Senior Lead, Controllership Accounting job description requires a CPA designation. The Office of the Comptroller General is currently implementing a Comptroller General Academy that is focussing on: a) Assessing financial management capacity and capability through an independent assessment; b) Modernizing financial learning and development; and c) Growing and managing financial talent. The Ministry has worked in partnership with CPA Canada to develop a Senior Executive Advanced Finance and Accounting Program (SEAFAP). This one-year specialized program complements the technical financial expertise of senior executives working in the Ontario Public Sector. In addition, the Ministry has partnered with the Canadian Federal Government and the Chartered Institute of Public Finance and Accountancy to implement a Public Sector Financial Management Designation program available to	Additional senior management accounting job descriptions will be examined for additional accounting qualifications. The review of existing job description and training opportunities will be completed by March 2023. Implementation of any changes will be completed by March 2024.

Auditor's Recommendation	Management's Response (as per 2021 Report)	Completed undertaking	Outstanding undertaking (including timeline)
		senior management accounting positions.	

Summary Status Table in Response to the Report of the Auditor General of Ontario

[Ontario's Provincial Comptrollership Framework]
[2021 Annual Report of the Auditor General]
[Treasury Board Secretariat]

Auditor's Recommendation	Management's Response (as per 2021 Report)	Completed undertaking	Outstanding undertaking (including timeline)
11) To strengthen the technical accounting and fraud prevention knowledge of ministry finance staff, we recommend that the Office of the Comptroller General work with the ministries to: - create and implement standardized training plans for individuals involved in preparing and reviewing the Certificate of Assurance, Public Accounts and Financial Reporting schedules; and - develop and deliver time-appropriate financial and fraud training sessions that meet staff's varying needs relevant to their roles at different ministries, as set out in the standardized training plans.	The Office of the Comptroller General is currently implementing a Comptroller General Academy that is focussing on: d) Assessing financial management capacity and capability through an independent assessment; e) Modernizing financial learning and development; and f) Growing and managing financial talent. The Academy is expected to develop, when fully resourced, a learning needs analysis for the 3,600 finance staff across the organization with the intent to: a) identify staff's varying learning needs relevant to their roles at different ministries; b) update the existing financial and fraud training programs and develop and deliver new and revised programs to ensure programs meet the identified needs; and c) identify mandatory training requirements for financial staff.	As part of the implementation of the Comptroller General Academy, the Office of the Comptroller General has initiated a learning needs analysis of the 3,600 finance community staff. This analysis will identify and define the learning needs of the community and inform developments of time-appropriate financial and fraud training and enhance the delivery of existing financial community training programs which saw 80 sessions delivered to over 3,500 participants over the last 10 months.	The learning needs analysis will be completed by September 2022 with new programs developed by September 2023 including, if necessary, the identification of mandatory programs.

Summary Status Table in Response to the Report of the Auditor General of Ontario

[Ontario's Provincial Comptrollership Framework]
[2021 Annual Report of the Auditor General]
[Treasury Board Secretariat]

Auditor's Recommendation	Management's Response (as per 2021 Report)	Completed undertaking	Outstanding undertaking (including timeline)
12) To strengthen the comptrollership function, we recommend that the Office of the Comptroller General: - finalize, and broadly communicate and implement on a timely basis, a strategic plan that identifies clear and specific initiatives and actions to improve financial and risk management, including ones based on recommendations made in this report; - where necessary for the implementation of the Comptroller General's strategic plan, update the financial management requirements for ministries in existing directives and policies, or issue new ones; and - conduct an independent formal review and evaluation of the effectiveness of implemented changes.	The Comptroller General is currently developing a strategic/business plan for release in 2022 to identify priorities and initiatives that aim to enhance the accountability and capacity of financial and enterprise risk management activities across the government. As part of implementation, specific project plans and related timelines for delivering on plans will be developed that may identify the need for updated financial requirements for ministries as well as an assessment of their implementation.	The Ministry is currently in the process of finalizing the business plan which is expected to be completed by April 2022.	The implementation of the three-year business plan is expected to begin April 2022. The Ministry is planning to continue to monitor progress and will consider the timing of an independent review after the full implementation of the plan.

Summary Status Table in Response to the Report of the Auditor General of Ontario

[Ontario's Provincial Comptrollership Framework]
[2021 Annual Report of the Auditor General]
[Treasury Board Secretariat]

Auditor's Recommendation	Management's Response (as per 2021 Report)	Completed undertaking	Outstanding undertaking (including timeline)
13) So that progress can be assessed and opportunities for improvement identified, we recommend that the Office of the Comptroller General: - develop and implement a framework to guide and assess its performance as well as the performance of ministries' finance functions; - develop a set of performance goals and measurable outcomes; and - internally monitor and assess at least annually the progress toward achieving these outcomes.	The Office of the Comptroller General (OCG) is currently implementing a Comptroller General Academy that is focussing on: a) Assessing financial management capacity and capability through an independent assessment; b) Modernizing financial learning and development; and c) Growing and managing financial talent. The Academy is currently overseeing the implementation of an independent assessment (financial management health check) by the Chartered Institute of Public Finance and Accountancy (CIPFA) on a pilot basis. This pilot implementation will utilize an internationally recognized framework and online diagnostic toolkit, which will enable OCG to assess the enterprise financial functions' performance (capacity and capability) against world class financial management best practices in the public sector. The results of the pilot will determine the extent to which performance measures should be developed, implemented and assessed.	An independent assessment of financial management is currently underway and is expected to be completed by the Fall of 2022. The assessment will identify strengths and opportunities for improvement in financial management activities in the pilot organizations.	The results of the completed pilot will determine the extent to which performance measures should be developed, implemented and assessed.