



STRATEGIC
PLAN 
for 2016-2019

Auditor General
of Québec



**Message from the
Auditor General
of Québec**

To the National Assembly,

One year ago, I began a ten-year term as Auditor General of Québec. Since then, I have come to realize the key role the organization has been playing in parliamentary control and public sector management for almost 150 years. Inspired by this tradition of excellence, I intend to also contribute to enriching the organization's heritage. This vision is included in the *Strategic Plan for 2016-2019* that I am presenting to the members of the National Assembly.

An in-depth reflection that was fuelled by meetings with members of the Committee on Public Administration, senior executives of government entities and all staff members enabled me to develop and refine my vision. For my entire term, I have given myself the objective to contribute to improving governance within the public administration. This objective is reflected in an updated mission that remains true to our purpose: legislative auditing.



The new strategic plan lays the foundation for actions that we intend to take over the next three years and that revolve around three orientations.

Acting for Maximum Impact

The first orientation pertains to the nature of the work that we will prioritize while at the same time ensuring that we complete all of our ongoing activities. In terms of financial auditing, we will pay a more particular attention to the education sector and the health and social services sector. In terms of performance audit,¹ some of the audit engagements that we will carry out will pertain to direct services to the population, to the administrative management of several departments and agencies, and to information technology.

The Sustainable Development Commissioner has a noble and important mission. In addition to continuing our work in this area, we want to integrate the consideration of sustainable development principles into our performance audits.

Furthermore, both in the context of financial audits or performance audits, we have given ourselves the objective to increase the application rate of our recommendations. On one hand, we will ensure that they are not only relevant, but also applicable in the short and medium term. On the other hand, we will collaborate with governance actors to promote their implementation.

Because we work for parliamentarians and the Québec population, we must make sure that our messages are accessible. That is why we are going to make efforts in two regards: the clarity of messages and the use of new modes to disseminate them.

1. The expression "performance audit" now replaces "value-for-money audit."

Combining Efficiency and Quality

Our organization's credibility rests on a solid foundation that is tied to the quality of our work. Our methods, tools and processes must be effective and efficient, especially in a context that is shaped by the evolution of technology and of the standards that govern our work. We must maintain a balance between efficiency and quality. We will also keep an eye out for opportunities for our organization to improve.

Additionally, we will start a shift towards a paperless working environment. Efforts have been made in view of reducing our paper consumption, but we want to take it one step further.

Moreover, the implementation of an integrated resource planning and monitoring system will contribute to optimize resource management.

Be Recognized by our Expertise

My team of more than 260 people is what drives the organization; it's because of them that the mission is being accomplished and the vision is taking shape. We therefore want to assemble winning conditions to offer everyone a stimulating environment. We want to not only attract the best resources for our organization, but also retain them. At the core of our actions will be the alignment of resources with organizational needs, the development and sharing of expertise and, lastly, staff mobilization.

Improving public administration management is the foundation of our 2016-2019 strategic plan. It proposes stimulating and ambitious challenges, and I know that my team members are sufficiently talented and committed to rise up to them.

Auditor General,

A handwritten signature in blue ink, reading "Guylaine Leclerc".

Guylaine Leclerc, FCPA, FCA
Québec, June 2016

STRATEGIC PLAN for 2016-2019



Our Mission

Through our audits and our other work, contribute to better management of resources as well as parliamentary control, for the benefit of Quebecers.

Our Vision

The Auditor General of Québec, an institution at the service of the National Assembly; a reference and a team renowned for the quality and usefulness of its work.

Our Values

- › Independence, objectivity and integrity: our foundations.
- › Respect and rigour: our commitment.
- › Professionalism and team spirit: our strength.

Issues and orientations	Lines of intervention	Objectives	Indicators	Targets	
<p>1</p> <p>Interventions aligned with the needs of parliamentarians and with added value for Quebecers</p> <p>Acting for maximum impact</p>	<p>Area of intervention</p>	<p>1.1 Increase the number of financial audit engagements in the education network and the health and social services network</p>	<p>1.1.1 Number of financial audit engagements carried out</p>	<p>5 in 2016-2017 6 in 2017-2018 6 in 2018-2019</p>	
		<p>1.2 Carry out performance audit engagements pertaining to direct services to the population</p>	<p>1.2.1 Number of performance audit engagements carried out</p>	<p>25% of engagements each year, including: > 1 in state-owned enterprises > 1 in education network or health and social services network institutions</p>	
		<p>1.3 Carry out performance audit engagements that contribute to improving the administrative management of several departments and agencies</p>	<p>1.3.1 Number of performance audit engagements carried out</p>	<p>1 per year beginning in 2017-2018</p>	
		<p>1.4 Carry out performance audit engagements pertaining to information technology</p>	<p>1.4.1 Number of performance audit engagements carried out</p>	<p>1 per year beginning in 2017-2018</p>	
		<p>1.5 Integrate the sustainable development dimension in performance audit engagements</p>	<p>1.5.1 Proportion of performance audit engagements carried out in which the Sustainable Development Commissioner presents his findings</p>	<p>25% of engagements each year beginning in 2017-2018</p>	
		<p>1.6 Carry out the necessary work to formulate an opinion on the plausibility of the forecasts included in the pre-election report in accordance with the established work plan</p>	<p>1.6.1 Percentage of processes underlying the budgetary forecasts for which work has been performed</p> <p>1.6.2 Formulation of an opinion</p>	<p>65% as at March 31, 2017 95% as at March 31, 2018</p> <p>Compliance with the date set in the Act</p>	
	<p>Intervention results</p>	<p>1.7 Increase the application of recommendations</p>	<p>1.7.1 Percentage of action plans received from entities following a performance audit that comply with the Auditor General's requirements</p> <p>1.7.2 Percentage of recommendations that are applied or have resulted in satisfactory progress in terms of financial or performance auditing</p>	<p>70% in 2016-2017 80% in 2017-2018 90% in 2018-2019</p> <p>65% in 2016-2017 70% in 2017-2018 75% in 2018-2019</p>	
		<p>1.8 Maintain parliamentarians' satisfaction regarding the Auditor General's work</p>	<p>1.8.1 Satisfaction expressed by the parliamentary committee members surveyed</p> <p>1.8.2 Number of meetings held with members of the Committee on Public Administration (other than those related to the Auditor General's reports)</p>	<p>Members surveyed each year say they are satisfied</p> <p>2 per year</p>	
		<p>Communication of results</p>	<p>1.9 Increase access to the Auditor General's work results</p>	<p>1.9.1 Use of updated communication tools</p> <p>1.9.2 Website traffic</p>	<p>By March 31, 2017: > presence of the Auditor General on social media > website redesign</p> <p>20% increase in traffic in 2018-2019 compared to the reference period</p>
	<p>Optimization of work methods</p>		<p>2.1 Incorporate best practices in processes, methods and tools</p>	<p>2.1.1 Number of processes, methods and tools that are subject to benchmarking and implementation of a related improvement plan</p>	<p>2 per year</p>
		<p>2.2 Use technological tools and adapt work methods to promote a paperless working environment</p>	<p>2.2.1 Quantity of paper consumed</p>	<p>Reduction compared to 2015-2016 > 5% in 2016-2017 > 10% in 2017-2018 > 15% in 2018-2019</p>	
	<p>Combining efficiency and quality</p>	<p>Management information</p>	<p>2.3 Optimize resource and engagement management by better integrating management information</p>	<p>2.3.1 Implementation of an integrated resource planning and monitoring system</p> <p>2.3.2 Degree of compliance with regard to resource and engagement planning</p>	<p>2017-2018</p> <p>> Financial audit: 80% of engagements respect the number of hours planned > Performance audit: 80% of engagements meet the deadlines for the main steps</p>
			<p>2.4 Maintain the quality of the Auditor General's work</p>	<p>2.4.1 Percentage of work evaluated that meets certification standards</p>	<p>100%</p>
<p>3</p> <p>Employees in sufficient numbers forming a mobilized and competent team with cutting-edge expertise</p> <p>Be recognized by our expertise</p>	<p>Alignment of staff with organizational needs</p>	<p>3.1 Promote the attraction, retention and internal mobility of staff in order to have sufficient qualified resources to respond to needs in a timely manner</p>	<p>3.1.1 Retention rate</p> <p>3.1.2 Proportion of financial auditing and performance auditing positions filled</p> <p>3.1.3 Implementation of an optimized staff allocation process</p>	<p>88% annually</p> <p>Annual average of 95%</p> <p>2017-2018</p>	
		<p>3.2 Support staff in the continuous development of their expertise</p>	<p>3.2.1 Average number of training days per employee</p> <p>3.2.2 Implementation of learning paths for audit staff</p>	<p>7 days</p> <p>2017-2018</p>	
		<p>3.3 Maintain a high level of staff mobilization</p>	<p>3.3.1 Recognized certification obtained</p>	<p>By March 31, 2019</p>	
	<p>Staff mobilization</p>				

