

Integrated Control Guidance – A Management Framework

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1.0 The Importance of Integrated Control For Sound Stewardship

Integrated Control – Departmental Guidance on Achieving Integrated Control is intended to provide guidance to departments in the Government of Canada for achieving integrated control across all elements of [Modern Comptrollership Practices](#). This guidance draws upon concepts and principles from national and international standard setting bodies¹ for integrated control, designed to support individual and collective accountability for the stewardship of public resources and appropriate control set out in the [Management Accountability Framework](#).

The Government of Canada released [Results for Canadians - A Management Framework for the Government of Canada](#), wherein the Government established its commitment to excellence in four key management areas, including responsible spending, managing for results, values and citizen focus. Each of these four elements is of a particular importance, as they establish an expectation to provide assurance that departmental controls support due diligence and sound stewardship of public resources.

As identified in the [Integrated Risk Management Framework](#), risk is inherent in every activity undertaken by departments. It is the extent, likelihood, and range of risks that influence the design of appropriate levels of control across program activities and resource capabilities. Thus, control needs to be pervasive and it is everyone's responsibility. Some elements of control are formal while others are informal. It is their integration and mutual reinforcement that ensures the effectiveness of the overall system of controls designed to mitigate risk.

Stewardship of public resources, as identified in the [Management Accountability Framework](#), is supported by a sound departmental control environment (assets, money, people, services, policy, ethics, etc.) that is integrated and effective, and its underlying principles are clear to all staff. Integrated control is achieved when many different control elements are closely connected and work successfully together across the department and act hand-in-hand with other controls, systems, processes, accountabilities, and assurances.

So what does it mean to “be in control”? The organization is in control when senior management and personnel at all levels maintain a risk-based mind-set over the stewardship of resources and capabilities, within a sound control environment. This involves developing effective controls that are implemented with appropriate information to manage and monitor organizational risks, and support decision-making to achieve intended results.

1.1 The Role of Risk Management and Information in Achieving Integrated Control

Risk management and information are key drivers in the functioning of a sound integrated control environment, and have a critical impact on operational effectiveness and results.

Maintaining integrated control across all the elements of the [Management Accountability Framework](#) supports the stewardship of public resources entrusted to management. This is particularly true of risk management, as risk identification is a prerequisite for a strong integrated control environment. The principles of integrated risk management have been articulated to ensure that risk processes are consistently applied at all levels, so that risks are understood, managed and well communicated. To be in control is to ensure that the departmental integrated control environment effectively supports integrated risk management and vis-a-versa, where the management of risk is integral to being in control.

Although senior management sets the tone for achieving integrated control across program activities, policy development, and resource capabilities, it is everyone's responsibility for ensuring that inherent risks are identified, assessed and managed across the control environment. Hence, achieving integrated control is a continuous and ever-greening management function that must be flexible to adapt to transforming environments and risks.

In the same way, access to solid integrated information is critical for sound stewardship of public resources. All of the services provided to citizens, to businesses, and to internal clients are inherently linked to information in one way or another. Having appropriate information easily accessible from central systems, including integrated financial and non-financial information, is critical for effective decision-making, and must be appropriate within the context of the complexity of control issues that your department faces.

As information directs decisions, it is of critical importance to a well functioning integrated control environment. Quality information is essential and must be accurate, reliable, complete, relevant, accessible, timely and simple to understand in the context of your control environment. Therefore, the impact of risk-based information helps management define the breadth of controls, in relation to program activities and resource capabilities. Information is thus the basis upon which government activities are governed and guide decision-making in relation to risks and appropriate control over the stewardship of public resources.

1.2 Management Challenges to Achieving Integrated Control

Achieving integrated control on a distributed basis across the department is not easy. It requires concerted and continuous effort to ensure that control objectives are harmonized with departmental processes, controls, accountabilities and assurance mechanisms. Feedback over the past three years, through providing guidance and [Assessing Modern Comptrollership Practices](#) within departments, has identified a number of management challenges in relation to the stewardship of public resources and integrated control. These management challenges have a direct impact on the ability and capacity of the department to strengthen and modernize integrated control management, requiring senior management to:

- **Develop and maintain visible sustained support over time:**
 - foster the risk-based mind-set for managers and staff that is crucial to achieving integrated control and sound stewardship of resources; and
 - implement a well-developed integrated management action plan, providing for adequate capabilities and resources, to chart progress throughout the transformation;
- **Ensure management integrates organizational risk profiles into the action plan;**
 - ensure processes, systems, controls, accountabilities and assurance mechanisms meet stated objectives and support the focus on results; and
 - co-ordinate and communicate key risk information on an ongoing and pervasive basis detailing the importance of risk in designing a sound integrated control environment.
- **Ensure people have sustained access to appropriate information:**
 - provide access to integrated financial and non-financial information from central systems, to encourage it's day-to-day use for decision-making and monitoring; and
 - make full use of good quality activity and program costing information, including the full allocation of corporate overheads, to directly link business line and functional resource utilization to intended results and planned outcomes.
- **Promote the principles of effective accountability:**
 - define and set clear roles and responsibilities, clear performance expectations, a balance of expectations and capacities, credible reporting, and review of performance; and
 - provide people with adequate training on understanding the importance of different types of controls, to support integrated control across processes, systems, controls, accountabilities and assurance mechanisms.

- **Undertake, at least annually, an assessment of the adequacy and effectiveness of the integrated control system across the department:**
 - implement adequate sustained monitoring and assurance mechanisms to receive timely feedback and information about the effectiveness of the departmental control framework and whether the control environment is operating as designed; and
 - link the results of the assessment to the sustained action plan for implementing a sound integrated control environment, and assign appropriate resources and capabilities to achieve required changes and improvements, to provide a clear vision or strategy for the required transformations.

These management challenges are substantial and reflect the extent of transformative work required to achieve excellence in the stewardship and integrated control of public resources.

2.0 Key Concepts

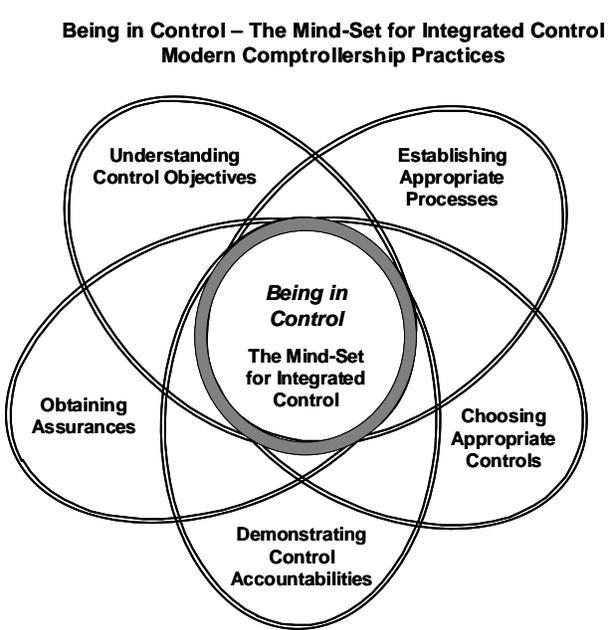
2.1 The 5 Elements of Integrated Control

The control environment, when working in harmony with the enablers and pillars of [Modern Comptrollership Practices](#), is considered integrated when management has instituted distributed controls over the public resources entrusted to the organization. Control comprises those elements of the organization (including its resources, systems, processes, culture, structure and expectations) that, taken together, support the achievement of results.

For the department to be in control implies that there is alignment, efficiency, and cohesion in the delivery of key functional and/or service activities across all integrated control elements. This implies a balance between managing inherent risks and integrated controls, to achieve intended results. Therefore, to be in control, and to achieve integrated control, requires an active risk-based mind-set across 5 integrated control elements, that include:

1. [Objectives](#) - refers to the *intended results* of the various controls implemented. Risk management will determine the level or extent of control applicable (loose to tight), taking in consideration the cost and effectiveness of controls;
2. [Processes](#) - refers to all the various *procedures and processes* where control will be implemented to mitigate organizational risks and support intended results;
3. [Controls](#) - refers to the *means or control instruments* needed to effect risk-based decisions to achieve intended objectives and results;

4. [Accountability](#) - refers to *roles and responsibilities* for decisions and actions at each management level for the development, implementation, management, monitoring, and corrective measures of achieving integrated control; and
5. [Assurance](#) - refers the *monitoring mechanisms* put in place to provide management with confidence that the system of integrated controls is efficient, effective, and economical to support control objectives and results.



These are the elements that form the nucleus of integrated control when applied in a continuous and sustained manner.

The [integrated control conceptual diagram](#) depicts the mind-set needed for integrated control and the control elements applicable to the principles of [Modern Comptrollership Practices](#).

When applying these 5 elements in the design of your integrated control environment, it is important to *balance* for example:

- the extent of the controls (loose / tight) with their distribution (pervasive / focused);
- the cost to maintain controls (one-time / ongoing) with their intended use within processes (fluid / strict); and
- individual responsibility (individual / systemic) with broader accountability (ownership / delegation).

These factors impact the approach to achieve integration across the control environment. Although there are other important factors that specific departmental situations will warrant, having an effective integrated set of controls will enable management to be apprised of and manage significant risks, monitor the reliability of controls, and ensure that the integrated control environment will be powerful and proactive agents for self-regulation.

2.2 The Characteristics of a Well Designed Control Environment

The characteristics of a well designed control environment are based upon key conditions, and key activities that need to exist, to ensure integrated control is achieved and maintained on an ongoing basis, including:

- *understanding the underlying control objectives*, as communicated to all individuals within your organization, to guide the design of the integrated control environment;
- *understanding the conditions that need to exist* to ensure integrated controls function as designed;
- *understanding the performance expectations* of the control environment and actual control processes;
- *ensuring internal and external risks to which the organization is exposed are identified*;
- *implementing appropriate and effective integrated controls* to soundly and prudently manage these risks;
- *documenting intended processes*, as identified across program activities and services;
- *understanding the scope, intent, cost, and composition of chosen controls*;
- *determining the accountable individual or group* responsible for managing program and service delivery controls across distributed control points;
- *ensuring reliable and comprehensive control systems are in place* to appropriately monitor the effectiveness of these controls; and
- *knowing the timing and expected frequency of monitoring and assurance mechanisms*, to gain assurance that the integrated control environment is effective and operating as designed.

The control environment involves the full scope of the organization's activities that need to be encompassed by integrated controls, and should be applied against the entire base of operations, including Business Lines (Programs), support services, human resources, financial operations, and capital asset management.

By understanding the control environment, management will be able to confirm that the 5 key elements of integrated control have been applied across the control spectrum in a consistent manner to mitigate your risks and vulnerabilities.

A well designed integrated control environment needs to be evaluated on a regular basis to ensure the effectiveness of your integrated controls. It is important to review key business and control objectives, identify risks involved in achieving intended results, understanding the usefulness of the design and functionality of your controls, and implementing appropriate control improvements to better manage your risks and focus on results.

2.3 Questions That Need To Be Asked About Achieving Integrated Control

In applying the 5 integrated control elements, management will need to look for answers to specific questions about program activities, policy, and resource capabilities, related to each integrated control element. For example:

Objectives

- Have objectives been established in concert with the organizational risk profile(s)?
- Is the risk information appropriate to set control objectives and intended results?
- When were your control objectives established, and to what extent (loose to tight) are they appropriate now?

Processes

- Are your processes appropriate to meet your control objectives and risks? Any gaps?
- Have your processes been transformed in light of your changing control environment?
- Are your processes still relevant and effective given changes in your operations?

Controls

- Do you integrate risk in the design of your controls, how often, and how effectively?
- Is relevant and reliable information identified, compiled, and communicated to you on a timely basis, and to those Managers who are in a position to act?
- Are your controls appropriate for your control environment? Are they outdated?

Accountability

- Are the control objectives embedded in the behavioural attributes of your organization?
- What is your responsibility and accountability for ensuring that control processes are implemented and operating in an integrative and effective manner?
- Are your accountabilities well documented and understood in relation to appropriate policies, procedures and expectations? Is there training in this regard?

Assurance

- Do you routinely monitor controls in the process of running your organization? What mechanisms do you have in place for addressing the findings?
- Has a standardized mechanism been established to assess the effectiveness of your integrated controls? Periodically? Regularly? At least annually?

-
- When was the last time processes and controls were comprehensively reviewed and transformed in light of changes in your organizational environment? At least annually?
 - Are control deficiencies monitored and reported to higher levels of senior management and the Audit Committee (if warranted), and corrected on a timely basis?

Appendix A – Private Sector Best Practices for Reporting on Internal Controls

Regulatory jurisdictions in Canada, the United Kingdom, and the United States have all recently enabled legislation and/or regulations requiring senior officers of publicly traded companies to certify the information disclosed in interim and annual reports, with specific reference to the results of an evaluation of their system of internal controls, their effectiveness, their deficiencies, and improvement plans.

In Canada, public company information disclosure regulations are governed by Provincial and Territorial governments through securities exchange commissions. These regulations require comprehensive certifications by senior officers of financial and non-financial information disclosures, and a report on the results of an evaluation of their system of internal controls. For example, the Ontario Securities Commission recently issued *Multilateral Instrument 52-109 Certification of Disclosure in Companies' Annual and Interim Filings* in June 2003, which makes such information and internal control disclosures legally required effective January 1, 2004.

In the United Kingdom, the *Combined Code* for publicly listed companies and Crown Corporations was implemented in 1999 for more rigorous information and internal control disclosures, including a revamping of the role of the Audit Committee, disclosure of financial and non-financial information, and the requirement to evaluate the organization's internal controls and report annually to all stakeholders.

The United States recently enacted through the Securities Exchange Commission (SEC) the Sarbanes-Oxley Act of 2002 for publicly listed companies, which requires certifications of disclosures of financial and non-financial information, and the requirement to undertake and report upon an annual assessment of internal controls based upon rigorous standards.

A.1 Canadian Certifications of Annual Filings

The new independent public oversight system announced by federal and provincial regulators and Canada's chartered accountants will be administered and enforced by a *Canadian Public Accountability Board (CPAB)*. CPAB members will be appointed by a Council of Governors who will also periodically review the effectiveness of the new system. The CPAB will ensure the independence and transparency of the information disclosure system and will have the power to impose sanctions directly on external auditors.

To enforce the thrust of the CPAB, the Provincial and Territorial Securities Commissions have established new regulations requiring that the Chief Executive Officer and the Chief Financial Officer certify the information disclosed in interim and annual filings, with specific reference to the assessment and disclosure of a system of internal controls, as represented below.

I, the Chief Executive Officer and the Chief Financial Officer certify that:

1. I have reviewed the annual filings (means the issuer's annual information form, and annual financial statements and annual Management Discussion & Analysis (MD&A), that have been most recently filed under provincial and territorial securities legislation, including for greater certainty all documents and information that are incorporated by reference in the annual information form of *the Company* (the issuer) for the period ended;
2. Based on my knowledge, the annual filings do not contain any untrue statement of a material fact or omit to state a material fact required to be stated or that is necessary to make a statement not misleading in light of the circumstances under which it was made, with respect to the period covered by the annual filings;
3. Based on my knowledge, the annual financial statements together with the other financial information included in the annual filings fairly present in all material respects the financial condition, results of operations and cash flows of the issuer as of the date and for the periods presented in the annual filings;
4. **The issuer's other certifying officers and I are responsible for establishing and maintaining disclosure controls and procedures and internal controls for the issuer, and we have:**
 - (a) **designed those disclosure controls and procedures, or caused them to be designed under our supervision, and implemented those disclosure controls and procedures, to provide reasonable assurances that material information relating to the issuer, including its consolidated subsidiaries, is made known to us by others within those entities, particularly during the**

period in which the annual filings are being prepared, and that such material information is disclosed within the time periods specified under applicable provincial and territorial securities legislation;

- (b) designed those internal controls, or caused them to be designed under our supervision, and implemented those internal controls, to provide reasonable assurances that the issuer's financial statements are fairly presented in accordance with generally accepted accounting principles;
- (c) evaluated the effectiveness of the issuer's disclosure controls and procedures and internal controls as of the end of the period covered by the annual filings; and
- (d) disclosed in the annual MD&A our conclusions about the effectiveness of the disclosure controls and procedures and internal controls, in each case based on our evaluation as of the end of the period covered by the annual filings;

5. I have disclosed, based on my most recent evaluation, to the issuer's auditors and the audit committee of the issuer's board of directors or persons performing the equivalent function:

- (a) all significant deficiencies and material weaknesses in the design or operation of internal controls that could adversely affect the issuer's ability to disclose information required to be disclosed by the issuer under applicable provincial and territorial securities legislation, within the time periods specified under applicable provincial and territorial securities legislation; and
- (b) any fraud, whether or not material, that involves management or other employees who have a significant role in the issuer's internal controls; and

6. I have disclosed in the annual MD&A whether there were significant changes in the issuer's internal controls or in other factors that could significantly affect internal controls, made during the period covered by the annual filings, including any actions taken to correct significant deficiencies and material weaknesses in the issuer's internal controls.

Signed :

Chief Executive Officer

Chief Financial Officer

A.2 United Kingdom – Assessment of Internal Control Reporting Requirements –Turnbull Report on the Combined Code

The guidance on Internal Control – the Combined Code - requires directors to exercise judgment in reviewing how the company has implemented the requirements of the Code relating to internal control and reporting to shareholders thereon. The guidance is based on the adoption by a company’s board of a risk-based approach to establishing a sound system of internal control and reviewing its effectiveness. **This should be incorporated by the company within its normal management and governance processes. It should not be treated as a separate exercise undertaken to meet regulatory requirements.**

The Importance of Internal Control and Risk Management

A company’s system of internal control has a key role in the management of risks that are significant to the fulfillment of its business objectives. A sound system of internal control contributes to safeguarding the shareholders’ investment and the company’s assets.

A company’s objectives, its internal organization and the environment in which it operates are continually evolving and, as a result, the risks it faces are continually changing. A sound system of internal control therefore depends on a thorough and regular evaluation of the nature and extent of the risks to which the company is exposed. Since profits are, in part, the reward for successful risk-taking in business, the purpose of internal control is to help manage and control risk appropriately rather than to eliminate it.

Monitoring the Effectiveness of Integrated Controls

Effective monitoring on a continuous basis is an essential component of a sound system of internal control. The board cannot, however, rely solely on the embedded monitoring processes within the company to discharge its responsibilities. It should regularly receive and review reports on internal control. In addition, the board should undertake an annual assessment for the purposes of making its public statement on internal control to ensure that it has considered all significant aspects of internal control for the company for the year under review and up to the date of approval of the annual report and accounts.

The reports from management to the board should, in relation to the areas covered by them, provide a balanced assessment of the significant risks and the effectiveness of the system of internal control in managing those risks. Any significant control failings or weaknesses identified should be discussed in the reports, including the impact that they have had, could have had, or may have, on the company and the actions being taken to rectify them. It is essential that there be openness of communication by management with the board on matters relating to risk and control.

When reviewing reports during the year, the board should:

- **consider what are the significant risks and assess how they have been identified, evaluated and managed;**
- **assess the effectiveness of the related system of internal control in managing the significant risks, having regard, in particular, to any significant failings or weaknesses in internal control that have been reported;**
- **consider whether necessary actions are being taken promptly to remedy any significant failings or weaknesses; and**
- **consider whether the findings indicate a need for more extensive monitoring of the system of internal control.**

Additionally, the board should undertake an annual assessment for the purpose of making its public statement on internal control. The assessment should consider issues dealt with in reports reviewed by it during the year together with any additional information necessary to

ensure that the board has taken account of all significant aspects of internal control for the company for the year under review and up to the date of approval of the annual report and accounts.

The board's annual assessment should, in particular, consider:

- the changes since the last annual assessment in the nature and extent of significant risks, and the company's ability to respond to changes in its business and the external environment;
- the scope and quality of management's ongoing monitoring of risks and of the system of internal control, and, where applicable, the work of its internal audit function and other providers of assurance;
- the extent and frequency of the communication of the results of the monitoring to the board (or board committee(s)) which enables it to build up a cumulative assessment of the state of control in the company and the effectiveness with which risk is being managed;
- the incidence of significant control failings or weaknesses that have been identified at any time during the period and the extent to which they have resulted in unforeseen outcomes or contingencies that have had, could have had, or may in the future have, a material impact on the company's financial performance or condition; and
- the effectiveness of the company's public reporting processes.

Should the board become aware at any time of a significant failing or weakness in internal control, it should determine how the failing or weakness arose and re-assess the effectiveness of management's ongoing processes for designing, operating and monitoring the system of internal control.

A.3 United States – Sarbanes-Oxley Act - Internal Control Assessment Reporting Requirements

The United States has enacted the Sarbanes- Oxley Act that requires senior officers of public companies to undertake at least an annual assessment of their system of internal controls and report thereupon in a *Management's Report on Internal Control over Financial Reporting*.

Section 404 of the Act directs the Securities Exchange Commission (Commission) to adopt rules requiring each annual report of a company to contain:

- (1) a statement of management's responsibility for establishing and maintaining an adequate internal control structure and procedures for financial reporting; and**
- (2) management's assessment, as of the end of the company's most recent fiscal year, of the effectiveness of the company's internal control structure and procedures for financial reporting.**

Section 404 also requires the company's auditor to attest to, and report on management's assessment of the effectiveness of the company's internal controls and procedures for financial reporting in accordance with standards established by the Public Company Accounting Oversight Board.

Management's Annual Internal Control Report

Under the final rules, *Management's Annual Internal Control Report* will have to contain:

- a statement of management's responsibility for establishing and maintaining adequate internal control over financial reporting for the company;**
- a statement identifying the framework used by management to evaluate the effectiveness of this internal control;**
- management's assessment of the effectiveness of this internal control as of the end of the company's most recent fiscal year; and**
- a statement that its auditor has issued an attestation report on management's assessment.**

Under the new rules – effective June 2003, management must disclose any material weakness and will be unable to conclude that the company's internal control over financial reporting is effective if there are one or more material weaknesses in such control. Furthermore, the framework on which management's evaluation is based will have to be a suitable, recognized control

framework that is established by a body or group that has followed due-process procedures, including the broad distribution of the framework for public comment.

The new rules implementing Section 404 of the Act will define the term "internal control over financial reporting" to mean a process designed by, or under the supervision of, the registrant's principal executive and principal financial officers, or persons performing similar functions, and effected by the registrant's board of directors, management and other personnel, to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with generally accepted accounting principles and includes those policies and procedures that :

- pertain to the maintenance of records that in reasonable detail accurately and fairly reflect the transactions and dispositions of the assets of the registrant;
- provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with generally accepted accounting principles, and receipts and expenditures of the registrant are being made only in accordance with authorizations of management and directors of the registrant; and
- provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use or disposition of the registrant's assets that could have a material effect on the financial statements.

Signed :

Chief Executive Officer

Chief Financial Officer

References

Several central agency frameworks and national and international standard setting bodies have established a core body of knowledge and pronouncements on integrated control, including, but not limited to:

- Treasury Board Secretariat of Canada (TBS) –Management Accountability Framework (MAF): Modern Comptrollership Practices - http://www.tbs-sct.gc.ca/maf-crg/index_e.asp
- Privy Council Office of Canada – Guidance for Deputy Ministers - http://www.pco-bcp.gc.ca/default.asp?Language=E&page=publications&doc=gdm-gsm/gdm-gsm_e.htm
- TBS Integrated Risk Management Framework - http://www.tbs-sct.gc.ca/pubs_pol/dcgpubs/riskmanagement/rmf-cgr_e.asp
- TBS Management Framework for the Government of Canada - Results for Canadians - http://www.tbs-sct.gc.ca/res_can/rc_e.asp
- Report of the Independent Review Panel on the Modernization of Comptrollership in the Government of Canada - http://www.tbs-sct.gc.ca/cmo_mfc/resources2/review_panel/riip_e.asp
- Turnbull Report on the United Kingdom Internal Control Combined Code - http://www.icaew.co.uk/cbp/index.cfm?aub=tb2l_6242
- Sarbanes-Oxley Act of 2002 – Accountability and Governance - United States Congress - http://www.aicpa.org/info/sarbanes_oxley_summary.htm
- Standards for Internal Control in the Federal Government - Internal Control - United States General Accounting Office (GAO) - <http://www.gao.gov/special.pubs/ai99021p.pdf>
- Framework for Internal Control Systems - The Basile Committee on Banking Supervision - <http://www.bis.org/publ/bcbs40.htm>
- Ontario Securities Commission - Multilateral Instrument 52-109 Certification of Disclosure in Companies' Annual and Interim Filings — http://www.osc.gov.on.ca/en/Regulation/Rulemaking/Rules/rule_52-109_20030627_multilateral-instrument.htm
- Canadian Public Accountability Board (CPAB) – By-Law Number 1 – http://www.osc.gov.on.ca/en/HotTopics/currentinfo/prom_inv_conf/pic_20030627_cpab_bylaw-1.pdf
<http://www.cpab-ccrc.ca/-/pdf/2%20Board.pdf>
- Internal Control Standard of the Canada Deposit Insurance Corporation (CDIC) - <http://www.cdic.ca/Standards/english/standards.htm#f>

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- Securities Exchange Commission (United States) - SEC Implements Internal Control Provisions of Sarbanes-Oxley Act - <http://www.sec.gov/news/press/2003-66.htm>
 - Financial Management Capability Model (FMCM) of the Office of the Auditor General Of Canada (OAG) - <http://www.oag-bvg.gc.ca/domino/reports.nsf/html/mp9702e.html>
 - Treasury Board of Canada Secretariat (TBS) Policy on Active Monitoring - http://www.tbs-sct.gc.ca/pubs_pol/dcgpubs/am-sa/am-sa_e.asp
 - Canadian Comprehensive Auditing Foundation (CCAF) – Accountability, Performance Reporting, Comprehensive Audit – An Integrated Perspective - <http://www.ccaf-fcvi.com/english/visitors/publications/index.html>
 - OAG Annual Report Chapter 13 - October 2000 - Assessment of Financial Management Capabilities in Departments - <http://www.oag-bvg.gc.ca/domino/reports.nsf/html/0013ce.html>
 - CICA Handbook Section 5200 on Internal Control - <http://handbook.cica.ca/>
 - Criteria on Control (CoCo) Model of the Canadian Institute of Chartered Accountants - <http://www.cica.ca/cica/cicawebsite.nsf/public/SGControlRiskGovernance>
 - Institute of Internal Auditors – A Perspective on Control Self-Assessment - http://www.theiia.org/iaa/index.cfm?doc_id=409
 - Institute of Internal Auditors – Internal Control Checklist - http://www.theiia.org/iaa/index.cfm?doc_id=374
 - The Committee of Sponsoring Organizations (COSO) of the Treadway Commission – Internal Control – Integrated Framework - <http://www.coso.org/>

This document was researched and developed by Peter Ostapchuk, CA of icorp.ca inc. under contract with the Comptrollership Modernization Directorate (CMD) of Treasury Board Secretariat – October 2003.

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