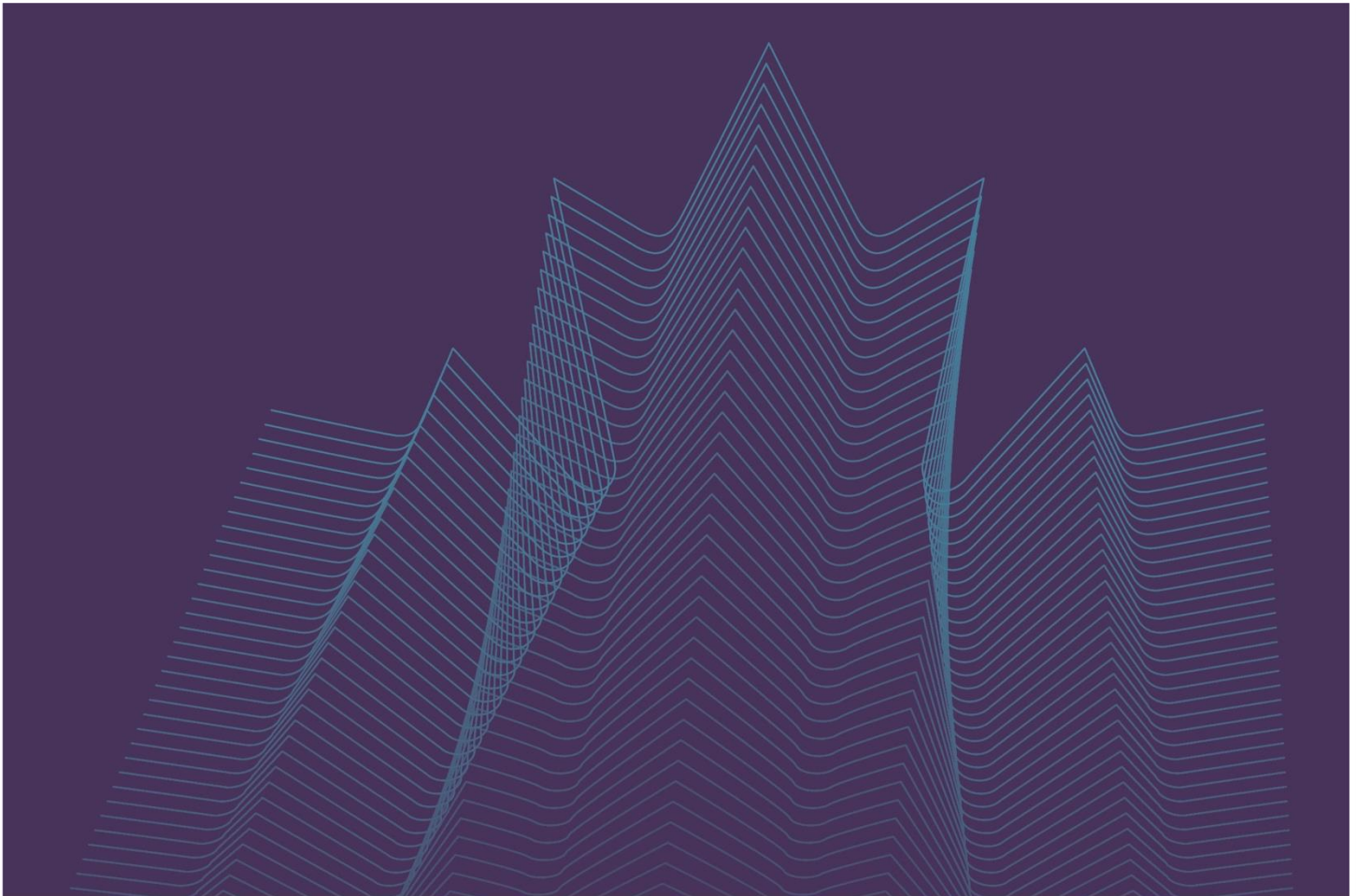




Annex to the Statement of Management Responsibility Including Internal Control Over Financial Reporting of the Canada School of Public Service

For the year ended March 31, 2024



Introduction

In support of an effective system of internal control, the Canada School of Public Service (the School) conducted self-assessments of key control areas that were identified to be assessed in the 2023-24 fiscal year. A summary of the assessment results and action plan is provided below.

Assessment results for the 2023-24 fiscal year

The School completed the assessment of key control areas as indicated in the following table. A summary of the results, action plans, and additional details are also provided.

Key control areas	Remediation required	Summary results and action plan
Contracting	Yes	<p>Overall, the findings were positive, with only one issue noted related to financial management in contracting. There were no formal processes in place within the Procurement Team to ensure that contracts, if required, are renewed on time.</p> <p>The procurement Team will implement a formal process to advise clients when their contracts are close to termination and will implement a mechanism which certifies that the clients are aware of the termination date of their contracts.</p>
Receivables Management	No	The School did not have receivables in fiscal year 2022-23.
Year-End Payables	No	The School did not have year-end payables in fiscal year 2022-23.

With respect to the key areas of control over contracting, the controls were mostly functioning well and provided an adequate basis for the School's internal control system. Certain issues were identified and are related to amendments of contracts that were not issued before goods or services were received. Implementation of a formal key control process was deemed necessary and corrective action will be taken during the next year.

Assessment plan

The School will assess the performance of its system of internal control by focusing on key control areas over a cycle of years as shown in the following table.

Key control areas	2024-2025 fiscal year	2025-2026 fiscal year	2026- 2027 fiscal year	2027-2028 fiscal year	2028-2029 fiscal year
Delegation	No	No	No	Yes	No
Transfer Payments	No	No	No	Yes	No
Contracting	No	No	No	No	Yes
Year-end Payables	No	No	No	No	Yes
Receivables	No	No	No	No	Yes
Pay Administration	Yes	No	No	No	No
Travel	No	No	Yes	No	No
Financial Management Governance	Yes	No	No	No	No
Hospitality	No	No	Yes	No	No
Fleet Management	No	No	No	No	No
Accountable Advances	No	No	Yes	No	No
Acquisition cards	No	Yes	No	No	No
Leave	No	Yes	No	No	No
Special Financial Authorities	No	Yes	No	No	No