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Welcome to our

**Professional Development Day  
- FI Fundamentals**

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**AGENDA - FI Fundamentals**

8:00 AM to 8:45 AM – Breakfast & Networking  
 8:45 AM to 9:00 AM – Welcome!  
 9:05 AM – 9:55 AM – Opening Remarks  
 Annie Boudreau, Comptroller General of Canada  
 Roch Huppé, Former Comptroller General of Canada  
 9:55 AM to 10:15 AM - Break  
 10:15 AM to 12:00 PM – Panel & Workshop on Financial Management Policy Suite  
 Andrew Francis, Vice-President of Finance & Chief Financial Officer, Parks Canada Agency  
 Darlene Bess, Assistant Deputy Minister & Chief Finances, Results & Deliver Officer, Crown-Indigenous Relations and Northern Affairs, Canada  
 Mark Limoges, Chief Financial Officer, Elections Canada  
 Jocelyne Charron, Executive Director & Chief Data Officer, Financial Policy Community Development, Office of the Comptroller General.  
 12:00 PM to 1:00 PM – Lunch is served!

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**Opening Remarks**

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**Roch Huppé**  
FCPA  
Former Comptroller General of Canada

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**Annie Boudreau**  
CPA  
Comptroller General  
of Canada

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Panel discussion  
**Financial Management Policy Suite**

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Objectives

**Policy on Financial Management**  
Presented for public consultation by Budget, Health, C-59, Social, Senior Services, Strategic and the Comptroller General of Canada in a meeting effective financial management. Date modified: 2024-08-27

**Effective date**  
1.1 This policy was effective on April 1, 2017, and incorporates changes effective as of June 25, 2024.

**Supporting tools**  
Accounting Standards, Directives on Charities and Charitable Organizations, Directives on Charitable and Charitable Organizations, Directives on Charitable and Charitable Organizations, Directives on Charitable and Charitable Organizations, Directives on Charitable and Charitable Organizations.

**Financial Administration Act**  
R.S.C. (1985), c. F46

All-Act provides for the financial administration of the Government of Canada, the establishment and maintenance of the accounts of Canada and the control of Crown corporations.

**Short Title**  
Financial Administration Act


**Interpretation**  
In this Act, unless the context otherwise requires, the following definitions apply:  
"department" means a department of the Government of Canada;  
"Minister" means the Minister of Finance.

**Objectives**


- Senior Finance Executives share their insights on expectations towards financial officers relating to financial policies
- Understanding how departmental accountabilities are met through the Treasury Board policy framework
- What skills are required to navigate the framework
- Cases studies :
  - Financial delegations
  - The Financial Administration Act

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**Introductions / Opening Remarks**




**Darlene Bess**  
FCPA, FCA  
Assistant Deputy Minister & Chief Finances, Results & Deliver Offices, Crown-Indigenous Relations and Northern Affairs Canada



**Marc Limoges**  
CPA  
Chief Financial Officer, Elections Canada



**Jocelyne Charron**  
CPA  
Executive Director & Chief Data Officer, Financial Policy Community Development, Office of the Comptroller General.



**Andrew Francis**  
MBA, CPA, CIA  
Vice-President of Finance & Chief Financial Officer, Parks Canada Agency

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**Panel Discussion** **fni igf**  
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**Discussion topic #1**  
- Lead panelist: Jocelyne Charron

*What are the key skills needed to navigate the Treasury Board Policy framework considering policies moving to more principle-based?*

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**Panel Discussion** **fni igf**  
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**Discussion topic #2**  
- Lead panelist: Darlene Bess

*As a CFO, how do you ensure you meet your accountabilities as outlined in various Treasury Board policy instruments?*

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**Panel Discussion** **fni igf**  
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**Discussion topic #3**  
- Lead panelist: Andrew Francis

*Who is responsible for policy in your organization and how does that translate into delivering your mandate?*

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**Panel Discussion** **fni igf**  
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**Discussion topic #4**  
- Lead panelist: Marc Limoges

*How can financial officers ensure they have the expertise required to support management and their clients without necessarily having experience in all functional areas, such as financial policies?*

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**Financial Delegations**  
Case Study

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## Case Study – Financial Delegations Scenario #1

In the Summer of 2024, wildfires swept through parts of a province, which prompted the evacuation of 500 stranded Canadians that found themselves caught on federal land. Considering lives could be at stake, a Director within the *Taking Care of People* sector of the department proceeded on an emergency basis, at brokering and signing an emergency contract with a series of local air and land transportation companies. The evacuation efforts were a complete success.

*Did the Director have the delegated authority to enter into these contracts?*

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## Case Study – Financial Delegations (cont'd) Scenario #2

Following the Paris Olympics and its historic medals collection, the Government of Canada has decided to further enhance its grant program for world-class athletes. As such, the Director General of the *We Love our Athletes* program has proceeded in amending all current grant agreements to initiate increased funding for all qualified athletes.

*Does the Director General have the delegated authority to initiate these types of amendments?*

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## Case Study – Financial Delegations (cont'd) Scenario #3

A new program was created within the department as part of a new initiative to leverage new technologies, the new *Artificial Intelligence Applied to Joy and Happiness* program. The new Director, not familiar with the department's delegation instrument, proceeded to purchase five new laptops and as many Wi-Fi printers for her new employees, freshly recruited from one of the best universities in the country.

*Did the Director have the delegated authority to initiate and purchase this equipment?*

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## Case Study – Financial Delegations (cont'd) Scenario #4

A labor relations situation between an employee and his direct supervisor was finalized with the department agreeing to compensate the employee. The Human Resources Director, who negotiated the amount, proceeded in initiating and certifying an *ex-gratia* payment.

*Did the Human Resources Director have the delegated authority to initiate and certify the payment?*

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## Case Study – Financial Delegations (cont'd) Scenario #5

As part of its regional recruitment strategy to bring joy and happiness to regions, the Deputy Head has agreed to fund relocation expenses for those employees willing to move from the NCR to regional offices. One of the regional managers who wanted to hire three NCR employees, proceeded to initiate, and sign relocation agreements with these three employees.

*Did the Regional Manager have the delegated authority to initiate and sign these relocation agreements?*

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## Case Study – Financial Delegations (cont'd)

# Closing the case study: insights by the panelists

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# Financial Administration Act Case Study

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## Case Study – Financial Administration Act Scenario #1

**From:** Deputy Minister's Office – Department of Joy and Happiness  
**Sent:** Monday, May 6, 2024 15:14 PM  
**To:** Deputy Chief Financial Officer – Department of Joy and Happiness  
**Subject:** Setting up a small new agency

Good afternoon Deputy Chief Financial Officer,

As you know, we will be going forward with the set-up of the new *Promoting Well Being Agency* after the Christmas holidays.

We would like to discuss with you and your Financial Management Team, the enabling provisions (administrative and legal) where our department will have the ability to provide a series of services (HR, Comms, etc.) to the new agency by the Department.

We'll set up a meeting shortly.

Thank you.

**Chief of Staff – Deputy Minister's Office**

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## Case Study – Financial Administration Act (cont'd) Scenario #2

**From:** Chief Financial Officer – Department of Joy and Happiness  
**Sent:** Tuesday, June 11, 2024 17:15 PM  
**To:** Deputy Chief Financial Officer – Department of Joy and Happiness  
**Subject:** Hoodies/Pants

Good afternoon Deputy Chief Financial Officer,

At our senior management committee this afternoon, one of my ADM colleagues proposed to the Deputy Minister and us all, stemming from discussions with our regions and external partners, that it would be interesting if we could purchase a supply of gym-like pants and hoodies, and have printed hearts and other fun graphics, and distribute them free of charge at a series of events the Minister is planning on having this year. They are thinking of purchasing and having printed 200 of these. They found a few quotes for the purchase and printing, and it would come to about 1000\$200.

Can you and I please discuss this at your next bilat please, I'd like to get to the Deputy by next week with any limitations.

Thank you.

**Chief Financial Officer**

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## Case Study – Financial Administration Act (cont'd) Scenario #3

**From:** Program Director General – Department of Joy and Happiness  
**Sent:** Friday, April 26, 2024 13:27 PM  
**To:** Deputy Chief Financial Officer – Department of Joy and Happiness  
**Subject:** Unused PAYE

Good afternoon Deputy Chief Financial Officer,

I wish to see with you at the possibility of using 2019-20 left over PAYE, to cover an invoice that was forwarded by one of our regions.

The invoice dates from 2022, and we've realised that we have never paid it. The company has resent us a new invoice dated June 1, 2024, with the applicable interest to be paid. I've checked with your corporate accounting group, and we don't have any other PAYE left over from any other year, except the leftover from 2019-20, and it would cover the amount.

Thank you.

**Program Director General**

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## Case Study – Financial Administration Act (cont'd) Scenario #4

**From:** Assistant Deputy Minister's Office – Department of Joy and Happiness  
**Sent:** Friday, March 29, 2024 12:37 PM  
**To:** Deputy Chief Financial Officer – Department of Joy and Happiness  
**Subject:** Paying a supplier

Good afternoon Deputy Chief Financial Officer,

In discussions with the CFO, she recommended I reach out to you.

As year-end approaches, we have a situation where I would like to pay a supplier ahead of receiving the services. The department has a long-standing relationship with this supplier (10 years), and they are very trustworthy. I would like to use this year's budget. Our contract is in order with them, but their deliverables in the contract may vary, and my team won't have time to proceed with an amendment before March 31.

I will get my office to set-up a meeting with you.

**ADM – Happiness Program**

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## Case Study – Financial Administration Act

### Closing the case study: insights by the panelists

### Key takeaways and final thoughts

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## AGENDA - FI Fundamentals

**1:00 PM to 2:30 PM – Session & Workshop on Expenditure Management System**  
Philippe Thompson, Chief Finances, Results and Delivery Officer, Indigenous Services Canada  
Karine Paré, Director General, Resource Planning & Investment Branch & Deputy Chief Financial Officer, Innovation, Science and Economic Development Canada

**2:30 PM to 3:00 PM - Break**

**3:00 PM to 4:15 PM – Session & Workshop on Values & Ethics**  
Shirley Carruthers, Assistant Deputy Minister & Chief Financial Officer, Corporate Planning, Finance & Information Technology Branch, Global Affairs Canada  
Wojo Zielonka, Senior Assistant Deputy Minister & Chief Financial Officer, Employment and Social Development Canada

**4:15 PM to 4:30 PM - Wrap up of the Day**  
**4:30 PM to 6:00 PM - Cocktails & Networking!**

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## Enjoyed today's session?

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## Expenditure Management Cycle



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## Expenditure Management Systems



**Karine Paré**  
CPA  
Director General, Resource Planning & Investment Branch & Deputy Chief Financial Officer,  
Innovation, Science and Economic Development Canada



**Philippe Thompson**  
Chief Finances, Results and Delivery Officer  
Indigenous Services Canada

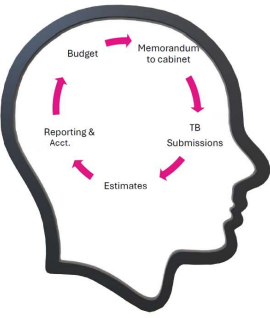
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## Learning Objectives



- Understand the overall budget process and role of the different players
- Understand the difference between a Treasury Board Submission and a Memorandum to Cabinet
- Understand the overall Expenditure Management Cycle and associated reporting requirements
- Complete a case study to apply today's learning in real context

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## Contents




-  **Expenditure Management Cycle – Overview**
-  **Estimates, Financial Authorities and Reporting**
-  **Federal Budget Process**
-  **Memoranda to Cabinet and Treasury Board submissions**
-  **Key Takeaways**
-  **A CFO's Perspective on Resource Management**

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## Expenditure Cycle




The fiscal year of the Government of Canada runs from April 1 to March 31. Each fiscal year is divided into three parliamentary supply exercises by which the government asks Parliament to appropriate funds in support of approved programs and services, through the Estimates process.

**Beginning of fiscal year**




**Business of Supply**

- Process by which the government asks Parliament to appropriate the funds required to meet its financial obligations and to implement programs already approved by Treasury Board and Cabinet
- The spending authority is obtained from Parliament via annual appropriation bills (legislation)
- Parliament approves and controls spending authority through individual appropriations (or votes) for each department
- Organizations can spend on Royal Assent - granted by Governor General

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## The Estimates Documents



**What are the Estimates?**


The government prepares the Estimates in support of its request to Parliament for authority to spend public funds. It provides an overview of the Government's spending plans to deliver on its priorities and mandate.

The estimates are tabled in the House of Commons each year by the President of the Treasury Board and are referred to Standing Committees for their review and report back to the House with their recommendations.

**Tabling before the beginning of fiscal year, the Main Estimates :**


- Outlines the budget required for the department to deliver on its programs for the upcoming fiscal year
- The Estimates are set out in departmental "Votes" which summarize financial requirements for an expenditure category: operating, capital, or grants and contributions
- Funding for the Main Estimates is requested through two different supply bills:
  - The interim supply bill provides funds to federal organizations for the first three months of the fiscal year (voted in March)
  - The full supply bill provides the balance of the funding presented in the Main Estimates (voted in June)

Minister and officials are regularly asked to appear before Parliamentary committee to brief on the contents of the estimates.

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## The Estimate Documents (Cont'd)




**Tabling BEFORE the beginning of fiscal year (cont'd)**

**The Departmental Plan**

- The Departmental Plan is a forward-looking document that each department and agency must prepare.
- It outlines the key departmental plans and priorities for the upcoming three fiscal years.


**The Federal Budget**

- Each year the Minister of Finance invites Ministers to prepare a Budget Request outlining initiatives requiring incremental funding. The call letter frames the parameters, and the response normally includes explanation of how the funding proposals align with the government platform and direction.
- Following the Budget cycle, where a Minister determines it necessary, an in-year "Off Cycle Request" can be put forward by the Minister to signal need for an unexpected requirement.

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## The Estimate Documents (Cont'd)



**Tabling DURING the fiscal year**

**The Supplementary Estimates**

- Adjusts the Department's in-year budget as set out in the Main Estimates, usually to account for unforeseen or additional requirements that were not sufficiently developed in time for inclusion in the Main Estimates (e.g. Federal Budget initiatives). This exercise includes items such as:
  - New funding approved through Treasury Board submissions
  - Reprofile requests approved by Department of Finance (i.e. moving budget between fiscal years to take into account new project cash flow / information)
  - Transfers within/between departments for specific initiatives


**Tabling when the fiscal year is OVER**

**The Departmental Results Report**

- This report provides organizational detail on results and performance from the recently completed fiscal year against performance expectations and results commitments as set out in the Departmental Plan.


**Public Accounts**

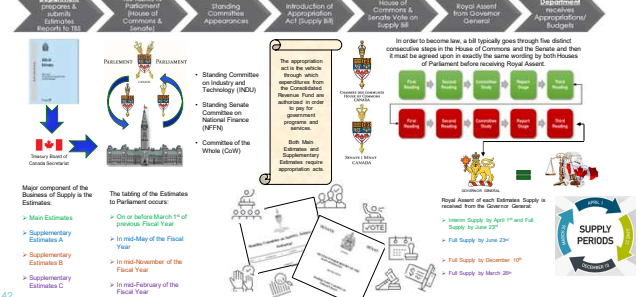
- The Public Accounts of Canada include the audited consolidated financial statements of the Government of Canada as well as additional information on actual spending from departments, agencies, Crown corporations and other reporting entities. The Public Accounts are generally tabled in the fall.

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## Estimates Exercises – In Detail





**Departmental Proposals & Authority Requests to TB**

**TEB Refers to Parliament (House of Commons & Senate)**

**Standing Committee Approves**

**Introduction of Appropriation Act (Supply Bill)**

**House of Commons & Senate Vote on Supply Bill**

**Royal Assent from Governor General**

**Departmental Appropriations/Supplies**

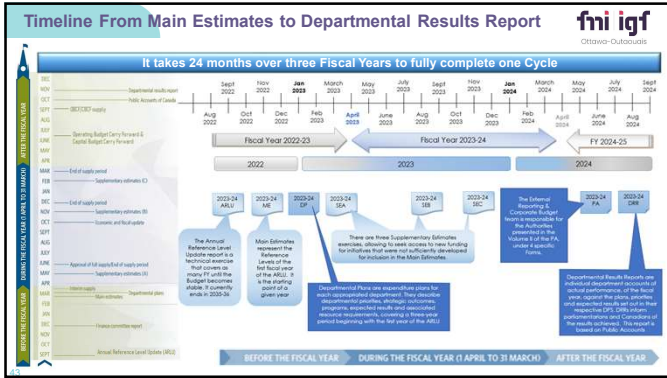
**Supply Periods**

- Main Estimates
- Supplementary Estimates A
- Supplementary Estimates B
- Supplementary Estimates C

- On or before March 31<sup>st</sup> of previous Fiscal Year
- In mid-May of the Fiscal Year
- In mid-November of the Fiscal Year
- In mid-February of the Fiscal Year

- Interim Supply by April 1<sup>st</sup> and Full Supply by June 23<sup>rd</sup>
- Full Supply by June 23<sup>rd</sup>
- Full Supply by December 10<sup>th</sup>
- Full Supply by March 26<sup>th</sup>

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### Role of Financial Professionals

- Maintain comprehensive and accurate financial records, leveraging financial systems, to ensure the integrity of internal and external financial reports.
- Monitor, reconcile and control corporate budgets to ensure compliance with the Financial Administration Act and facilitate financial forecasting.
- Liaise with central agencies and program clients to gather key financial information.
- Verify that spending follows government financial policies and regulations.
- Distribute funds according to approved priorities and objectives following the tabling of supply bills.

Throughout the Estimates cycle and reporting exercises, CT-FINs are relied upon to ensure the accuracy and transparency of financial information presented to Canadians.

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**Due Diligence & Support**

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## Federal Budget

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### Federal Budget Process

In order to launch the annual process, Minister of Finance engages his colleagues through an official call letter for potential Budget items. It summarizes the fiscal outlook, announces tax changes, and new or enhanced programs. It does not provide parliamentary expenditure authority.

- Normal process will be to receive the official call letter in August / September and respond by mid-October with proposals supported by the Minister.
  - This will give sufficient time to the Department of Finance to perform their analysis and draft the Budget strategy in time for a February / March announcement.
- The Budget is generally preceded in the fall by a Fall Economic Statement, which provides basic economic and fiscal information.

Departments have the opportunity to submit Budget requests annually:

- Upcoming years: annual budget process, which is the primary vehicle for new funding decisions.
- Off-Cycle: off-cycle requests for pressures that warrant special consideration on an exceptional basis in-year when proposals need more time than Budget process can accommodate.

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### Budget Proposals

In the call letter, the Minister of Finance is expecting his colleagues to:

- Limit funding ask by ensuring usage of existing resources to their fullest extent and carefully align new funding proposals to government platform
- Prioritize funding ask
- Submit, for each proposal, a rationale, high quality costing information and a gender-based analysis-

Proposals outline the costing methodology, authorities required, policy rationale, stakeholder implications, and implementation feasibility and timelines, in order to inform decision-making by the Minister of Finance and Prime Minister.

This process is often coordinated by the Strategy Policy group in each department. Each proposal undergoes an internal review and challenge function with stakeholders.

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### Role of Cabinet and the Treasury Board

#### Policy Authorities

- Cabinet Ministers set the federal government's policies and priorities for the country.
- Decisions surrounding policy can be made by the Prime Minister via public announcements, budgetary or off-cycle decisions, or by Cabinet Ministers via Cabinet Committee.
- Generally, a Cabinet Affairs unit in the Department manages all Cabinet business, including Memoranda to Cabinet, for the Department.

#### Financial Authorities

- The Treasury Board is a Cabinet committee of the King's Privy Council of Canada. It is responsible for accountability and ethics, financial, personnel and administrative management, comptrollership, approving regulations and most Orders-in-Council.
- The President of the Treasury Board carries out the responsibility for the management of the government by translating the policies and programs approved by Cabinet into operational reality and by providing departments with the resources and the administrative environment they need to do their work.

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## Memorandum to Cabinet

- Memoranda to Cabinet (MCs) are submitted by Ministers when they are requesting a Cabinet decision or change regarding a policy proposal, program implementation (e.g., Budget), or submission of legislative proposals to Parliament.
- Cabinet approval is required for new program or policy initiatives and significant changes to existing policies and programs before implementation.
- MCs are typically prepared following a Budget announcement but can be brought forward anytime. Where a Minister wishes to propose an initiative for which a pre-existing source of funds has not been identified (such as in the Budget), drafters should consult PCO at an early stage.

Financial information should be presented in the MC on both a cash and accrual basis and include the amount of resources projected for operations, personnel in full-time equivalents (FTEs), transfer payments, and capital, as applicable to the proposal.

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## Treasury Board Submissions

An Official Cabinet document seeking specific authorities or approvals from the Treasury Board, usually to authorize implementation of a program, project or procurement.

Submissions are brought forward by a minister to undertake an initiative that their organization would not otherwise be able to undertake or that is outside the organization's delegated authorities.

- Commonly sought authorities include access to funds, approval of new terms and conditions, and approval of amendments terms and conditions.
- The administrative arm of the Treasury Board is the Treasury Board Secretariat. All Treasury Board Submissions undergo a review and challenge function by policy analysts at the Secretariat prior to being recommended for consideration by the Board.

Minister's office staff will be asked to review TB Submissions on a regular basis and the Minister is required to sign off.

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## Content of a TB Submission

### Body

- Authorities** - present all the authorities that the department seeks from the Treasury Board
- Context** - key facts, policy cover, funding decision
- Design, Delivery and Implementation** - how the initiative will be executed and how its delivery, as set out in the terms and conditions, will help achieve stated policy objectives
- Costs** - summarizes cost and source of funds, costing due diligence and validation
- Results** - summarizes the outcomes that the initiative seeks to achieve, and the key indicators for measuring progress
- Risk** - summarizes the overall initial risk of the initiative, the most significant mitigation measures, and the resulting residual risk level associated with implementing the initiative

### Appendices

- Financial Appendix** - a table that presents cost, funding requirements and source of funds by Estimates vote structure
- CFO Attestation** - signed by the CFO prior to seeking the Minister's signature
- Results Appendix** - provides the outcomes, indicators, and associated data, and establishes plans for GBA+ data collection and reporting
- Risk Appendix** - an assessment of the risks related to the initiative, probability assessment and impact assessment, and legal risk assessment
- Terms and Conditions (if applicable)** - sets out the parameters under which a transfer payment can be made
- Existing Statutory and Policy Authorities Appendix** - to help Treasury Board ministers understand the history of the initiative and previous decisions taken

Additional appendices may be required depending on the purpose and complexity of the submission, as confirmed by the TB analyst

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## Role of Financial Professionals

- Provide expertise in developing detailed budgets and financial forecasts, ensuring accuracy and alignment with the Policy on Financial Management.
- Develop costing for the initiative in consultation with the TBS Guide to Cost Estimating and ensure all underlying assumptions are reasonable and well documented.
- For MCs and TB submissions, conduct a thorough due diligence review of all financial information to support the CFO's attestation on 6 fundamental assertions pursuant to the Guideline on Chief Financial Officer Attestation for Cabinet Submissions.
- Assist programs in identifying financial risks and developing strategies to mitigate them.

Throughout the Budget proposal, Memorandum to Cabinet and Treasury Board submission processes, CT-FINs play an important stewardship function that informs decision-making.

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## Federal Budget Cycle

- The Government sets social and economic policies and priorities for the new fiscal year
- Minister of Finance sends call-out to Ministers requesting proposals to be considered for inclusion in next Budget
- Departments' Ministers respond to the letter with fully costed Budget Proposals
- Based on approved proposals, the Government announces its Expenditure Plan, by tabling the Federal Budget to Parliament
- The Treasury Board (TB) approves the inclusion of new funding in a Department's reference levels

Departments can seek access to Budget funding through one of the **Estimates Exercises**

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## Key Takeaways

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## Key Takeaways

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- Securing funding through the Federal Budget requires alignment with government priorities and detailed justification.
- Memoranda to Cabinet focus on the policy or program rationale; Treasury Board submissions focus on program design, delivery, risk management and implementation.
- Treasury Board approves access to new funds via the Estimates.
- The Estimates provide the framework for accessing and managing funds.
- Ongoing reporting ensures funds are used appropriately and results are measured against objectives.
- Financial professionals play a crucial role in navigating these processes, ensuring compliance, and providing transparency and accountability throughout.

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## A CFO's Perspective on Resource Management

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Philippe Thompson

Chief Finances, Results and Delivery Officer  
Indigenous Services Canada

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## A CFO's Perspective on Resource Management

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The value-added of financial officers who understand how to navigate the Expenditure Management System

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## A CFO's Perspective on Resource Management

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### Understanding the role of central agencies in resource management

**Office of the Prime Minister**  
Cabinet du Premier ministre

**Privy Council Office**

The Privy Council Office (PCO) supports the Prime Minister and Cabinet. Led by the Clerk of the Privy Council, the department helps the government in implementing its vision, goals and decisions in a timely manner.

**Privy Council Office**

**Department of Finance Canada**

The Department of Finance Canada is responsible for the overall functioning of the Canadian economy. This includes preparing the annual budget, as well as advising the Government on economic and fiscal matters, tax and tariff policy, social insurance, security issues, financial stability and Canada's international commitments.

We lead the Department for the Government of Canada and work in close collaboration with our partners.

**Treasury Board of Canada Secretariat**

The Secretariat ensures tax dollars are spent wisely and effectively for Canadians. We oversee and provide guidance to the Treasury Board of Ministers on how government is managed and how it regulates. We lead on digital transformation, and employ a diverse and inclusive public service.

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## A CFO's Perspective on Resource Management

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Finding your role in your department's mandate and understanding key risks and mitigations

Mandate - Indigenous Services Canada works collaboratively with partners to improve access to high quality services for First Nations, Inuit and Métis. Our vision is to support and empower Indigenous peoples to independently deliver services and address the socio-economic conditions in their communities.

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## A CFO's Perspective on Resource Management

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The importance of understanding your department's results framework

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**A CFO's Perspective on Resource Management** **fmi igf**  
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*Current and future challenges across Government in the effective delivery of resource management*



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**A case study in resource management  
K-12 Education in First Nations**



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**Values and Ethics**



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**Values and Ethics**



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Senior Assistant Deputy Minister & Chief Financial Officer, Employment and Social Development Canada

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## Deputy Ministers' Task Team

- In October 2023, the Deputy Ministers' Task Team on Values and Ethics presented a comprehensive report to the Clerk of the Privy Council
- This report emphasized the enduring importance of core values such as:
  - ✦ Respect for democracy;
  - ✦ Respect for people;
  - ✦ Integrity;
  - ✦ Stewardship; and
  - ✦ Excellence
- These values are not just abstract concepts; they are practical principles that shape our daily interactions and decisions.

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## Renewed focus on Values

**Respect for Democracy:** This involves upholding democratic principles and ensuring that our actions reflect the will and interests of the public we serve.

**Respect for People:** Treating colleagues, stakeholders, and the public with dignity and fairness is essential. This includes promoting diversity, equity, and inclusion within our workplaces.

**Integrity:** Acting with honesty and transparency in all our dealings is fundamental to maintaining public trust.

**Stewardship:** We are stewards of public resources, and it is our duty to manage these resources responsibly and sustainably.

**Excellence:** Striving for the highest standards of performance and continuous improvement in our work ensures that we deliver the best possible outcomes for Canadians.

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## Report Highlights

The report underscored:

- the importance of **integrating values** into our **everyday practices**;
- Not only adhering to ethical guidelines but also fostering a culture where ethical behavior is **encouraged** and **recognized**, and
- the need for **ongoing dialogue** and reflection on our values and ethics.

This session is part of that effort, providing a platform for us to discuss, reflect, and reinforce our commitment to these principles.

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## Conclusion

*Let us remember that our values are the compass that guides us through the complexities of public service. By embracing these values, we can navigate challenges with integrity and make meaningful contributions to the well-being of our society.*

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## Values and Ethics Case Study

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## Scenario 1

You are responsible for delivering a high-profile upgrade to a public facing IT system. You are limited to certain release dates because of the interaction of the system with other systems. Recent testing of the system has resulted in many errors; however, the team assures you that the project is still on track for a release in 4 weeks. The next release window after is not for 6 months. You do not have a high degree of confidence as the team has consistently over-promised and under-delivered. You know of a consultant that will get you over the finish line, but they are not cheap, and you must sole source the work.

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## Scenario 2

You were invited by a cousin to an afternoon barbecue. While at their house, you bumped into a work colleague from your branch who was there with their partner. The partner did not introduce themselves, but they looked very familiar. On the way home, you realize that the partner is an external consultant leading the work on your branch's biggest project.

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## Scenario 3

You are an EX-02 and you were asked by your ADM in a one-on-one meeting to be more lenient on reporting the progress on a project to make the project's performance look better. The project has been struggling. This request comes with an implicit promise of a promotion. You have had strong performance ratings in the last couple of years, but you have struggled and not been successful in the last few promotion processes. You would welcome the promotion and the extra money as your mortgage payments have gone up significantly.

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## Scenario 4

Your department has instituted a return to office plan, which requires in-person presence 3 days a week. You are part of a small team, and there has been a challenge in the distribution of the work. You are one of the people who has been putting in more hours than others. One of your colleagues, who you perceive has not been doing their fair share of work, has been consistently misreporting their office presence.

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## Scenario 5

You were at an FMI PD week tune-up session. A new accounting standard was mentioned; however, it was not discussed in detail as it did not apply to most departments. You realize that the accounting standard may have a severe impact on one of your department's branches, however the DG is someone you do not have a good relationship with and has talked you down behind your back. You think that they are unlikely to be aware of this new standard.

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## Scenario 6

The government recently announced a new initiative, which was presented to cabinet and approved. The costing was Rough Order of Magnitude (ROM) and estimated to be \$50M. You are preparing the budget request as part of the FES, and in preparing the request it is realized that there were many errors made in the analysis and some key assumptions were incorrect. The new estimate is now \$400M. In meeting with your senior management there is acknowledgement that errors may have been made, but you are told that you have to adjust your assumptions and the costing tables to make sure it is less than \$75M. A comment is made that "Once it is launched, they will have no choice but to fund it".

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## Scenario 7

Alex is a public servant working in a government department. With an upcoming election, Alex is active on social media and has strong personal opinions about one of the candidates. Alex uses his personal social media account to promote this candidate, share posts, writing supportive comments, and encouraging others to vote for them. Alex's social media profile clearly indicates their role as a public servant.


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## Scenario 8

You are part of a team tasked with drafting and negotiating Gs&Cs for your department. There are multiple organizations who have submitted proposals for funding, but it seems that the weakest one is being put forward by the Program. Over the past week, that Program has put excessive pressure on reaching a signed agreement, and you learn indirectly that the spouse of the manager on the Program works for the organization on a contract set to end at the end of the month. This means that she will be let go from the organization if the agreement is not signed before her contract end date.




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## Scenario 9

You have recently joined a team looking to issue a contract with a supplier for services overseas. No information on costing has been provided. When you were asking for details on expected costing, the team notes "we always set the budget at \$20M as this is our maximum delegated authority". You ask again for further details, and you realize that the technical authority has obtained permission from your supervisor to move forward without providing additional budget detail without informing you.




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## Scenario 10

You have an employee who requested to be involved in the development of a staffing process as part of her learning plan. After making her co-lead with you, you walk over to a junior team member's desk and notice a copy of the evaluation grid for the exam on her desk. The only person she could have received it from is the co-lead.



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## Wrap up of the Day



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### Thank you to our PD Committee:

|  |   |
|--|---|
| <p><b>Catherine Blanchard</b><br/>Former Assistant Deputy Minister and Chief Financial Officer, Parks Canada</p> | <p><b>Paul-André Lebrun</b><br/>Manager Financial Policy, Indigenous Services Canada</p>                    |
| <p><b>Mallory Swatton</b><br/>Deputy Chief Financial Officer, Indigenous Services Canada</p>                     | <p><b>Wagdi Abdelghaffar</b><br/>Manager Corporate accounting and Reports, Correctional Services Canada</p> |
| <p><b>Heather Buchan</b><br/>President of The Right Door Consulting &amp; Solutions</p>                          | <p><b>Anne Drouin</b><br/>Financial Analyst, Innovation, Science and Economic Development Canada</p>        |



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## Networking & Cocktails



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