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ISSUES IDENTIFIED BY THE AUDITORS GENERAL OF CANADA IN PERFORMANCE AUDITS TABLED BETWEEN 2005 AND 2024

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Issues Identified by the Auditors General of Canada in Performance Audits Tabled Between 2005 and 2024 (HillStudies)

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EXECUTIVE SUMMARY

This HillStudy has two objectives: to gain better insights into the types of issues identified by the Auditor General of Canada (AG) in performance audits of federal programs and to examine trends in the frequency of these issues.

An analysis of the 244 reports on performance audits conducted between 2005 and 2024 identified 1,810 issues related to program administration. These issues were assigned to 54 categories, which were then grouped into nine classes: 1) planning; 2) data and information; 3) resources; 4) access and accessibility; 5) delivery; 6) oversight; 7) analysis; 8) results and costs; and 9) public communication.

The three issues identified most frequently in AG reports over the period under review fall into the following classes: “planning” (22% of issues identified), “oversight” of costs, compliance with various directives, etc. (15% of issues identified), and “analysis” of effectiveness, processes, eligibility, etc. (14% of issues identified). With regard to specific categories of issues, the category “delays or poor results” (delays in relation to service standards and poor results in relation to objectives) does not represent a significant proportion (3.4%) of the issues identified, but this is partly because this aspect of programs is not always measurable, measured or reviewed. This issue was nevertheless noted in 25% of the reports tabled.

ISSUES IDENTIFIED BY THE AUDITORS GENERAL OF CANADA IN PERFORMANCE AUDITS TABLED BETWEEN 2005 AND 2024

1 INTRODUCTION

The Auditor General of Canada (AG) usually tables reports in Parliament on performance audits[1] of federal government programs twice a year.[2] Between 2005 and 2024, a total of 244 reports were tabled.[3] These reports contained 1,348 recommendations to the federal government, or more specifically, to one of its departments or agencies, to correct deficiencies identified during the review of certain aspects of a particular program.

The main purpose of this HillStudy is to provide a better understanding of the nature of the issues identified by the AG between 2005 and 2024. To this end, an analysis of all 244 individual performance audit reports tabled in Parliament was conducted and issues identified during this period were classified into 54 distinct categories. These categories were then grouped into nine classes. It should be noted that the proposed classification is the result of an analysis conducted by the author, not by the Office of the Auditor General (OAG). In addition, this paper also briefly looks at trends in the frequency of these issues over the same period.

2 ANALYSIS OF ISSUES IDENTIFIED

2.1 BACKGROUND

The AG determines which sectors or programs to audit based on a risk analysis that considers the cost of the program and the potential impact on the economy, health, safety and well-being of Canadians if the program were poorly managed or implemented.[4]

2.2 CLASSIFICATION OF ISSUES IDENTIFIED BY AUDITORS GENERAL

An analysis of the 244 AG reports from 2005 to 2024, excluding special examination reports (which cover Crown corporations) and reports from Canada's commissioners of the environment and sustainable development (within the OAG), revealed a total of 1,810 issues, or an average of 7.4 issues per report.[5] The analysis identified 54 distinct categories of issues, grouped into the nine following classes: 1) planning;[6] 2) data and information; 3) resources; 4) access and accessibility; 5) delivery; 6) oversight;

7) analysis; 8) results and costs; and 9) public communication. An extract from an AG report has been provided to illustrate each category of issue identified.[7]

2.2.1 Planning

Non-existent or outdated strategy.
See *Oral Health Programs for First Nations and Inuit – Health Canada* (2017):

> Health Canada had known for many years that the oral health of First Nations and Inuit populations was much poorer than that of other Canadians. However, the Department had not finalized a strategic approach to help reduce those differences.[8]

Legislative or regulatory framework issues.
See *Taxation of E-Commerce* (2019):

> We also found that the [Canada Revenue Agency] did not have the legislative authority to require foreign vendors of physical and digital products to register for, collect, and remit the [goods and services tax and the harmonized sales tax].[9]

Poorly defined or incorrectly assigned responsibilities.
See *Emergency Management – Public Safety Canada* (2009):

> Coordination is unclear for responses to chemical, biological, radiological, nuclear, or explosives emergencies.[10]

Lack of consultation or analysis to understand target population needs.
See *Community Supervision – Correctional Service Canada* (2018):

> [Correctional Service Canada] did not forecast needs by significant population centres or for specialized housing. These needs included those of aging offenders with mobility issues, offenders with substance abuse issues, and offenders with mental illness.[11]

Lack of attention to environmental, social or cultural issues.
See *Canada's Economic Action Plan* (2010):

> In addition, decisions on whether an environmental assessment was required for some projects were made on the basis of insufficient information gathered from applicants. As a result, it is unclear whether some projects that were approved should have undergone an environmental assessment.[12]

Incomplete program design.
See *Implementing the Labrador Inuit Land Claims Agreement* (2015):

> Finally, we found that the Fiscal Financing Agreement signed by Aboriginal Affairs and Northern Development Canada provided financial support to the Nunatsiavut Government, which has been important for its self-government. However, the lack of a federal program for Inuit housing has affected the Nunatsiavut Government's ability to fulfill housing responsibilities it received by signing this side agreement.[13]

Lack of activity planning.
See *Procuring Relocation Services* (2014):

> We found that, for this procurement, [Public Works and Government Services Canada] did not follow its usual process for establishing and documenting its procurement strategy in a formal procurement plan.[14]

Missing or inadequate timelines.
See *Building and Implementing the Phoenix Pay System* (2018):

> As a result, Phoenix executives decided to … shorten the project schedule by compressing the time between the two waves of Phoenix from seven months to two months. … Phoenix executives prioritized meeting schedule and cost over other critical elements, such as functionality and security, resulting in an incomprehensible failure of project management and oversight.[15]

Lack of risk, cost and benefit planning.
See *Oversight of Air Transportation Safety – Transport Canada* (2008):

> However, in planning for the transition, [Transport Canada] did not document risks, such as the impact of the transition process on oversight of air transportation safety, and identify actions to mitigate these risks. Nor did it forecast the overall costs of managing the change.[16]

Lack of departmental guidance to stakeholders.
See *Information Technology Shared Services* (2015):

> We found that Shared Services Canada (SSC) rarely established expectations or provided sufficient information to partners on core elements of security. SSC rarely established security expectations in agreements with partners.[17]

2.2.2 Data and Information

Lack of data or information to understand needs.
See *Antimicrobial Resistance* (2023):

> We also found that the [Public Health Agency of Canada] had identified other data needs, including the need to detect antimicrobial resistance and use trends in other vulnerable populations and in the environment. However, this work was not funded.[18]

Lack of data or information to properly deliver programs.
See *Preparing Indigenous Offenders for Release – Correctional Service Canada* (2016):

> We found that Correctional Service Canada had little information available on offenders entering federal penitentiaries. … With incomplete information, offenders may not be placed at the correct security levels or may not receive appropriate correctional programs to address their criminal risks.[19]

Lack of data or information to properly evaluate programs.
See *Settlement Services for Syrian Refugees – Immigration, Refugees and Citizenship Canada* (2017):

> [W]e found that although Immigration, Refugees and Citizenship Canada had developed a strategy for measuring the integration of Syrian refugees into Canada, it did not collect information from the provinces for some important indicators, such as access to health care providers and school attendance.[20]

Use of incorrect data or misuse of data.
See *Transition of Ill and Injured Military Personnel to Civilian Life* (2012):

> We also found errors in key data originating with National Defence and the Canadian Forces, and used by Veterans Affairs to determine eligibility for its rehabilitation program.[21]

2.2.3 Resources

Insufficient staffing or lack of a recruitment strategy.
See *Canada's Fighter Force – National Defence* (2018):

> In our opinion, the shortage of trained technicians and pilots, along with the difficulties in maintaining an aging fleet, will prevent National Defence from meeting the government's new requirement.[22]

Training issues.
See *Systemic Barriers – Correctional Service Canada* (2022):

> In the 2016–17 fiscal year, [Correctional Service Canada] introduced mandatory training on diversity and cultural competency in the context of working with diverse offenders. … As of March 2021, a year after the deadline, about 24% of its existing employees had still not completed the training.[23]

Other human resources issues.
See *Respect in the Workplace* (2019):

> Overall, we found that the Canada Border Services Agency's and Correctional Service Canada's approaches to dealing with harassment, discrimination, and violence in the workplace did not do enough to promote and maintain respectful workplaces.[24]

Lack of proper equipment.
See *Arctic Waters Surveillance* (2022):

> The renewal of vessels, aircraft, satellites, and infrastructure that support monitoring maritime traffic and responding to safety and security incidents has fallen behind to the point where some will likely cease to operate before they can be replaced.[25]

Poor inventory management or equipment maintenance.
See *Support for Overseas Deployments – National Defence* (2008):

> We found that 19 percent of operationally critical or essential requests were delayed at the main depot in Canada for 10 days or longer due to stock-outs or other reasons [National Defence] was unable to adequately provide.[26]

Insufficient or underused funding.
See *National Shipbuilding Procurement Strategy* (2013):

> Budget caps were set early and could result in a reduced number of ships or capabilities. … One of the reasons that the original [joint support ships] procurement did not succeed was the inadequate budget for the requirements included in the [Request For Proposals].[27]

Poorly allocated resources.
See *Emergency Management in First Nations Communities – Indigenous Services Canada* (2022):

> [Indigenous Services Canada] is also spending 3.5 times more money on responding to and recovering from emergencies than on supporting the communities to prevent or prepare for them. Until these projects are completed, First Nations communities are likely to continue to experience emergencies that could be averted by investing in the right infrastructure.[28]

Ineffective IT systems.
See *Phoenix Pay Problems* (2017):

> Overall, we found that a year and a half after the Phoenix pay system was launched, the number of public servants in departments and agencies using the Miramichi Pay Centre who had an outstanding pay request quadrupled to more than 150,000. Departments and agencies have struggled with pay problems since the launch of Phoenix.[29]

2.2.4 Access and Accessibility

Complexity or burden associated with application processes.
See *Canada Pension Plan Disability Program* (2015):

> Overall, we found that applying for the Canada Pension Plan Disability (CPPD) benefit was a lengthy and complex process, requiring the completion of many forms. It can take several months for an applicant to complete a regular application, partly because of the complexity of the application documents.[30]

Issues related to eligibility criteria or calls for proposals.
See *Nutrition North Canada – Aboriginal Affairs and Northern Development Canada* (2014):

> When the Program was approved, the Department committed to reviewing the community eligibility status for full or partial subsidies annually, but it has not completed annual reviews. … Aboriginal Affairs and Northern Development Canada should review its community eligibility criteria for the Nutrition North Canada program to base the criteria on need.[31]

Lack of information or misinformation in contracts.
See *Operating and Maintenance Support for Military Equipment – National Defence* (2016):

> We found that for three of the four aircraft we examined, the number of annual hours flown was considerably less than the original assumption upon which the contract was based. Because National Defence's planned use of equipment was overestimated, and this level was incorporated in the contract and the basis of payment, National Defence paid for a higher level of service than it used.[32]

Poor implementation of eligibility criteria
See *Regional Relief and Recovery Fund* (2021):

> In our samples, we found the following examples where funding was provided, but the applications should have been rejected because they did not satisfy the program's eligibility criteria:
>
> - cases of businesses that had no employees
> - cases of applicants that had not previously applied to all other federal COVID-19 funding programs
> - cases of applicants that were not in operation before March 2020.[33]

Access or Accessibility Issues.
See *Accessible Transportation for Persons With Disabilities* (2023):

> We found that 17% (55 out of 333) of the online criteria tested at VIA Rail did not meet the required standards. … We found that 15% (35 out of 241) of the online criteria we tested at the Canadian Air Transport Security Authority did not meet the required standards.[34]

2.2.5 Delivery

Lack of collaboration among entities (government departments, suppliers, etc.).
See *Combatting Cybercrime* (2024):

> The [Royal Canadian Mounted Police], Communications Security Establishment Canada, and Public Safety Canada have all discussed the option of implementing a single point where Canadians could report cybercrime. Reports made by the public could then be routed to the organization mandated to act on them. However, we found that the single point of reporting had not been implemented. In our view, a coordinated response to cybercrime with 1 single point for Canadians to report cybercrime would simplify the process and eliminate the need for Canadians to report the same incident to multiple organizations.[35]

Lack of guidance to staff.
See *Selecting Foreign Workers Under the Immigration Program* (2008):

> However, we found that directives on how to assess whether employers meet some or all of the factors outlined in the Regulations are not clear or are incomplete; interpretations vary from one regional office to another and even within the same office.[36]

Lack of consistency or flexibility in program delivery.
See *Detention and Removal of Individuals – Canada Border Services Agency* (2008):

> We found that detention decisions were not made consistently. One region with limited holding space was more likely to release individuals on terms and conditions, while another region with more available beds held individuals for similar reasons until review by the Immigration and Refugee Board.[37]

Lack of documentation of internal decisions.
See *Administration of Justice in the Canadian Armed Forces* (2018):

> The policy of the Director of Military Prosecutions on court martial disclosure does not establish time standards for disclosing evidence to the accused, and does not require prosecutors to document the reasons for delays in disclosing evidence to the accused.[38]

Lack of information sharing within government.
See *Access to Online Services* (2013):

> While we noted instances of cooperative working relationships government-wide, departments are focused on delivering the statutory programs and mandates for which they are accountable. There is no incentive for departments to share information.[39]

Poor prioritization of files or funds.
See *Immigration Removals* (2020):

> We found that poor data quality impaired the Canada Border Services Agency's ability to enforce the removal of inadmissible people from Canada as soon as possible. Without a reliable inventory of removal orders, the agency could not effectively prioritize removals according to risk and complexity.[40]

2.2.6 Oversight

Inadequate oversight of program delivery.
See *Military Health Care – National Defence* (2007):

> We found that the military health care system is providing service to military members that they are satisfied with, but there is little oversight to ensure that patient needs are met and services remain comparable to those provided to other Canadians, in a cost-effective manner. There is no mechanism to monitor the system's ability to deliver the required services or to allow system users to challenge the services.[41]

Inadequate oversight of costs.
See *Modernizing Information Technology Systems* (2023):

> The estimate was low partly because departments and agencies entered inaccurate or incomplete data into the system. For example, in 2017, Employment and Social Development Canada estimated that modernizing and transforming the Benefits Delivery Modernization programme would cost $1.7 billion, but in November 2022, an external third-party review estimated that the costs could increase to between $2.7 and $3.4 billion, largely because of the underestimation of initial costs and inflation.[42]

Inadequate oversight of eligibility.
See *Passport Office – Passport Services* (2005):

> The Passport Office cannot effectively authenticate an applicant's identity and determine eligibility in all cases. Its watch list is deficient and not up-to-date. It has not found ways to automatically obtain necessary data from other government sources, or ways to effectively validate identity data with the provinces.[43]

Inadequate oversight of contracting processes.
See *ArriveCAN* (2024):

> There was no evidence that the [Canada Border Services Agency's] own Procurement Directorate was regularly involved in the contracting process. The directorate has an important challenge function to play in ensuring that key procurement controls are followed and that contracting processes comply with applicable policies and guidelines. … Deficiencies in contracting and procurement, documentation, and management of deliverables also made it impossible to determine the actual cost of the application.[44]

Inadequate oversight of contract and agreement compliance.
See *Selected Contribution Agreements – Natural Resources Canada* (2009):

> In the contribution agreements with the Canadian Energy Efficiency Alliance, the Canadian Natural Gas Vehicle Alliance, and the [Canadian Energy Efficiency Alliance Transport], payments were made by [Natural Resources Canada] that were not in accordance with the terms and conditions of the contribution agreements and therefore did not satisfy the requirements of section 34 of the *Financial Administration Act*.[45]

Inadequate security oversight.
See *Real Property – National Defence* (2012):

> National Defence is not meeting important legislative, regulatory, and policy requirements related to health and safety within its real property portfolio. This could put the health and safety of workers in the affected facilities at risk.[46]

Inadequate oversight of integrity and insufficient recovery efforts.
See *Specific COVID-19 Benefits* (2022):

> In our opinion, [Employment and Social Development Canada] and [the Canada Revenue Agency] had not adopted a rigorous and comprehensive approach to post-payment verifications considering the limited pre-payment controls and the decision made at the onset of these programs to focus on verifying eligibility of recipients after payment. We believe that the low number of post-payment verifications planned was insufficient to address all payments at risk of being ineligible. Given the limited pre-payment controls in place, we expected the department and the agency to conduct extensive and comprehensive post-payment verifications.[47]

Inadequate oversight of data and information quality.
See *Managing Risks to Canada's Plant Resources – Canadian Food Inspection Agency* (2008):

> We found that there is no formal Plant Health Program quality management system in place to
>
> - monitor surveys,
> - determine whether surveys are conducted according to established protocols, or
> - verify the accuracy of the survey information collected.[48]

Inadequate oversight of conflicts of interest and ethics.
See *Contracting for Professional Services – Public Works and Government Services Canada* (2008):

> In three cases, there was evidence that the incumbent contractors had participated in developing the search criteria or the statement of work for contracts that were subsequently awarded to them. This is a conflict of interest and does not comply with the policy that contracting be fair and open.[49]

2.2.7 Analysis

Lack of analysis of program effectiveness.
See *Transfer Payments to the Aerospace Sector – Industry Canada* (2012):

> We found that a final evaluation of [Technology Partnerships Canada]'s program effectiveness – including of the program's longer-term technological, economic, and societal outcomes – has not been done.[50]

Lack of analysis of program eligibility.
See *Student Financial Assistance* (2020):

> In our view, [Employment and Social Development Canada] should evaluate elements that may affect participation in the program, such as the fact that Canada Learning Bond amounts and Canada Education Savings Grant amounts are not indexed to inflation and that income thresholds that determine program eligibility do not fully account for the number of children in the family.[51]

Lack of analysis of administrative processes.
See *Health and Safety in Federal Office Buildings* (2009):

> The high number of misclassifications supports our finding that [Public Works and Government Services Canada]'s business processes lack the appropriate review and approval to ensure that high-priority projects, including those related to health and safety, are consistently identified, challenged, and prioritized.[52]

Lack of Gender-based Analysis Plus.
See *Gender-Based Analysis* (2009):

> The departments we examined are making efforts to improve their [Gender-Based Analysis (GBA)] practices. However, most are not applying GBA to identify gender impacts for use in the design of public policies, as the government undertook to do in 1995.[53]

Lack of response to analyses.
See *Oversight of Rail Safety – Transport Canada* (2013):

> Although Transport Canada assessed 32 recommendations as completely implemented, it recognizes that work remains to be done on some of these as well as on 13 other recommendations before the necessary changes can be integrated into the regulatory framework for federal railways to comply with it, and for the Department to conduct its oversight.[54]

2.2.8 Results and Costs

Inadequate or missing performance indicators or service standards.
See *Call Centres* (2019):

> Call centres were not focused on clients when making decisions about call centre services and how they set service standards. … [N]one of the call centres had service standards on the likelihood that callers would reach an agent or on the accuracy of the information they would receive.

> Immigration, Refugees and Citizenship Canada also did not have a service standard on how long it would take for callers to reach an agent.[55]

Delays or poor results.
See *Access to Safe Drinking Water in First Nations Communities – Indigenous Services Canada* (2021):

> We concluded that Indigenous Services Canada did not provide adequate support to First Nations communities so that they have access to safe drinking water. Until deficiencies with water systems are addressed, sufficient operations and maintenance funding is identified and provided, and a regulatory regime is established, First Nations communities will not have reliable access to safe drinking water.[56]

Cost overruns.
See *Advance Funding – P3 Canada Fund* (2013):

> We estimate that advance payments made for the P3 Canada Fund from the 2009–10 to the 2011–12 fiscal years resulted in $1.6 million avoidable financing costs to government. Until the current P3 funding arrangement is reviewed, the government remains exposed to incurring further financing costs.[57]

Non-compliant deliverables.
See *Professional Services Contracts* (2024):

> To maximize the value for money from a contract, all required deliverables should not only be received by federal organizations but also be useful and used to achieve the outcomes intended by the contracts. For 8 (24%) of the 33 contracts in our sample, we found that 3 did not achieve the intended outcomes, and for the other 5, we could not determine the intended outcome.[58]

2.2.9 Public Communication

Incomplete, inaccurate or missing performance reports.
See *G8 Legacy Infrastructure Fund* (2011):

> In our view, by presenting the request for funding in the Supplementary Estimates in this way, the government was not being transparent about its purpose. Parliament was not provided with a clear explanation of how these funds were to be spent or informed that a special one-time exemption to the pre-existing terms and conditions of the Border Infrastructure Fund had been made to accommodate the G8 Fund.[59]

Lack of awareness of or information about programs.
See *Canada Summer Jobs – Employment and Social Development Canada* (2024):

> We found that [Employment and Social Development Canada] provided limited information to employers, and no information to youth, on the existence of the accommodation funds. Informing youth with needs and employers of the accommodation funding may result in more youth with disabilities getting hired and remove an important barrier to employment.[60]

Poor communication with clients.
See *Reserve Force Pension Plan – National Defence* (2011):

> We found that National Defence recognized that communication was an issue before the pension plan came into force. … [M]any reservists did not understand the new regulations or their obligations under them, which led to many calls and complaints. [The] Department had limited capacity to respond to member calls and complaints.[61]

2.3 FREQUENCY AND DISTRIBUTION OF ISSUES IDENTIFIED BY CATEGORY AND CLASS

Table 1 shows the breakdown of the issues identified, by class and the proportion they represent of all issues identified (across all classes), by five-year sub-periods and for the entire period from 2005 to 2024.

Table 1 – Frequency and Distribution of Issues Identified, by Class, by Five-Year Sub-period, 2005–2024

Classes	Number and Percentage of Issues 2005–2009		Number and Percentage of Issues 2010–2014		Number and Percentage of Issues 2015–2019		Number and Percentage of Issues 2020–2024		Total Number and Percentage of Issues 2005–2024	
Planning	122	24.3%	126	25.3%	98	21.0%	57	16.7%	403	22.3%
Data and information	44	8.7%	38	7.6%	37	7.9%	42	12.3%	161	8.9%
Resources	44	8.7%	42	8.4%	62	13.3%	38	11.1%	186	10.3%
Access and accessibility	8	1.6%	18	3.6%	18	3.9%	14	4.1%	58	3.2%
Delivery	71	14.1%	60	12.0%	53	11.3%	41	12.0%	225	12.4%
Oversight	88	17.5%	72	14.4%	60	12.8%	54	15.8%	274	15.1%
Analysis	63	12.5%	76	15.2%	58	12.4%	48	14.1%	245	13.5%
Results and costs	34	6.8%	38	7.6%	42	9.0%	33	9.7%	147	8.1%
Public Communication	29	5.8%	29	5.8%	39	8.4%	14	4.1%	111	6.1%
Total number of issues identified	503	100%	499	100%	467	100%	341	100%	1,810	100%

Sources: Table prepared by the Library of Parliament based on an analysis of Auditor General reports from 2005 to 2024.

Tables 2 through 10 show the breakdown of the issues identified by category for each class, as well as the proportion they represent relative to all issues identified across all classes, broken down by five-year sub-periods and for the entire period from 2005 to 2024.

Table 2 – Planning Class: Frequency of Issues Identified and Percentage of Total Issues Identified Across All Classes, by Category, by Five-Year Sub-period, 2005–2024

Categories	Number of Issues and Percentage of Total Issues Identified 2005–2009		Number of Issues and Percentage of Total Issues Identified 2010–2014		Number of Issues and Percentage of Total Issues Identified 2015–2019		Number of Issues and Percentage of Total Issues Identified 2020–2024		Total Number of Issues for the Class and Percentage of Total Issues Identified 2005–2024	
Non-existent or outdated strategy	5	1.0%	6	1.2%	10	2.1%	12	3.5%	33	1.8%
Legislative or regulatory framework issues	6	1.2%	5	1.0%	7	1.5%	2	0.6%	20	1.1%
Poorly defined or incorrectly assigned responsibilities	24	4.8%	16	3.2%	12	2.6%	7	2.1%	59	3.3%
Lack of consultation or analysis to understand target population needs	18	3.6%	17	3.4%	24	5.1%	6	1.8%	65	3.6%
Lack of attention to environmental, social or cultural issues	2	0.4%	4	0.8%	1	0.2%	7	2.1%	14	0.8%
Incomplete program design	0	0.0%	2	0.4%	8	1.7%	1	0.3%	11	0.6%
Lack of activity planning	25	5.0%	21	4.2%	3	0.6%	2	0.6%	51	2.8%
Missing or inadequate timelines	4	0.8%	10	2.0%	7	1.5%	2	0.6%	23	1.3%
Lack of risk, cost and benefit planning	23	4.6%	33	6.6%	24	5.1%	18	5.3%	98	5.4%
Lack of departmental guidance to stakeholders	15	3.0%	12	2.4%	2	0.4%	0	0.0%	29	1.6%
Total – Planning	122	24.3%	126	25.3%	98	21.0%	57	16.7%	403	22.3%

Sources: Table prepared by the Library of Parliament based on an analysis of Auditor General reports from 2005 to 2024.

Table 3 – Data and Information Class: Frequency of Issues Identified and Percentage of Total Issues Identified Across All Classes, by Category, by Five-Year Sub-period, 2005–2024

Categories	Number of Issues and Percentage of Total Issues Identified 2005–2009		Number of Issues and Percentage of Total Issues Identified 2010–2014		Number of Issues and Percentage of Total Issues Identified 2015–2019		Number of Issues and Percentage of Total Issues Identified 2020–2024		Total Number of Issues for the Class and Percentage of Total Issues Identified 2005–2024	
Lack of data or information to understand needs	2	0.4%	6	1.2%	2	0.4%	8	2.3%	18	1.0%
Lack of data or information to properly deliver programs	24	4.8%	12	2.4%	15	3.2%	3	0.9%	54	3.0%
Lack of data or information to properly evaluate programs	15	3.0%	17	3.4%	8	1.7%	24	7.0%	64	3.5%
Use of incorrect data or misuse of data	3	0.6%	3	0.6%	12	2.6%	7	2.1%	25	1.4%
Total – Data and Information	44	8.7%	38	7.6%	37	7.9%	42	12.3%	161	8.9%

Sources: Table prepared by the Library of Parliament based on an analysis of Auditor General reports from 2005 to 2024.

Table 4 – Resources Class: Frequency of Issues Identified and Percentage of Total Issues Identified Across All Classes, by Category, by Five-Year Sub-period, 2005–2024

Categories	Number of Issues and Percentage of Total Issues Identified 2005–2009		Number of Issues and Percentage of Total Issues Identified 2010–2014		Number of Issues and Percentage of Total Issues Identified 2015–2019		Number of Issues and Percentage of Total Issues Identified 2020–2024		Total Number of Issues for the Class and Percentage of Total Issues Identified 2005–2024	
Insufficient staffing or recruitment issues	12	2.4%	7	1.4%	13	2.8%	11	3.2%	43	2.4%
Training issues	12	2.4%	8	1.6%	18	3.9%	6	1.8%	44	2.4%
Other human resources issues	7	1.4%	1	0.2%	5	1.1%	2	0.6%	15	0.8%
Lack of proper equipment	0	0.0%	2	0.4%	3	0.6%	3	0.9%	8	0.4%
Poor inventory management or equipment maintenance	3	0.6%	2	0.4%	3	0.6%	5	1.5%	13	0.7%
Insufficient or underused funding	8	1.6%	14	2.8%	11	2.4%	4	1.2%	37	2.0%
Poorly allocated resources	0	0.0%	3	0.6%	3	0.6%	1	0.3%	7	0.4%
Ineffective IT systems	2	0.4%	5	1.0%	6	1.3%	6	1.8%	19	1.0%
Total – Resources	44	8.7%	42	8.4%	62	13.3%	38	11.1%	186	10.3%

Sources: Table prepared by the Library of Parliament based on an analysis of Auditor General reports from 2005 to 2024.

Table 5 – Access and Accessibility Class: Frequency of Issues Identified and Percentage of Total Issues Identified Across All Classes, by Category, by Five-Year Sub-period, 2005–2024

Categories	Number of Issues and Percentage of Total Issues Identified 2005–2009		Number of Issues and Percentage of Total Issues Identified 2010–2014		Number of Issues and Percentage of Total Issues Identified 2015–2019		Number of Issues and Percentage of Total Issues Identified 2020–2024		Total Number of Issues for the Class and Percentage of Total Issues Identified 2005–2024	
Complexity or burden associated with application processes	0	0.0%	2	0.4%	2	0.4%	5	1.5%	9	0.5%
Issues related to eligibility criteria or calls for proposals	1	0.2%	3	0.6%	3	0.6%	4	1.2%	11	0.6%
Lack of information or misinformation in contracts	2	0.4%	2	0.4%	2	0.4%	3	0.9%	9	0.5%
Poor implementation of eligibility criteria	1	0.2%	3	0.6%	2	0.4%	1	0.3%	7	0.4%
Access or accessibility issues	4	0.8%	8	1.6%	9	1.9%	1	0.3%	22	1.2%
Total – Access and Accessibility	8	1.6%	18	3.6%	18	3.9%	14	4.1%	58	3.2%

Sources: Table prepared by the Library of Parliament based on an analysis of Auditor General reports from 2005 to 2024.

Table 6 – Delivery Class: Frequency of Issues Identified and Percentage of Total Issues Identified Across All Classes, by Category, by Five-Year Sub-period, 2005–2024

Categories	Number of Issues and Percentage of Total Issues Identified 2005–2009		Number of Issues and Percentage of Total Issues Identified 2010–2014		Number of Issues and Percentage of Total Issues Identified 2015–2019		Number of Issues and Percentage of Total Issues Identified 2020–2024		Total Number of Issues for the Class and Percentage of Total Issues Identified 2005–2024	
Lack of collaboration among entities	17	3.4%	15	3.0%	14	3.0%	10	2.9%	56	3.1%
Lack of guidance to staff	6	1.2%	10	2.0%	13	2.8%	5	1.5%	34	1.9%
Lack of consistency or flexibility in program delivery	18	3.6%	10	2.0%	8	1.7%	9	2.6%	45	2.5%
Lack of documentation of internal decisions	10	2.0%	11	2.2%	12	2.6%	6	1.8%	39	2.2%
Lack of information sharing within government	15	3.0%	10	2.0%	2	0.4%	2	0.6%	29	1.6%
Poor prioritization of files or funds	5	1.0%	4	0.8%	4	0.9%	9	2.6%	22	1.2%
Total – Delivery	71	14.1%	60	12.0%	53	11.3%	41	12.0%	225	12.4%

Sources: Table prepared by the Library of Parliament based on an analysis of Auditor General reports from 2005 to 2024.

Table 7 – Oversight Class: Frequency of Issues Identified and Percentage of Total Issues Identified Across All Classes, by Category, by Five-Year Sub-period, 2005–2024

Categories	Number of Issues and Percentage of Total Issues Identified 2005–2009		Number of Issues and Percentage of Total Issues Identified 2010–2014		Number of Issues and Percentage of Total Issues Identified 2015–2019		Number of Issues and Percentage of Total Issues Identified 2020–2024		Total Number of Issues for the Class and Percentage of Total Issues Identified 2005–2024	
Inadequate oversight of program delivery	26	5.2%	33	6.6%	23	4.9%	16	4.7%	98	5.4%
Inadequate oversight of costs	19	3.8%	9	1.8%	6	1.3%	5	1.5%	39	2.2%
Inadequate oversight of eligibility	4	0.8%	3	0.6%	1	0.2%	4	1.2%	12	0.7%
Inadequate oversight of contracting processes	9	1.8%	2	0.4%	3	0.6%	6	1.8%	20	1.1%
Inadequate oversight of contract and agreement compliance	3	0.6%	4	0.8%	6	1.3%	7	2.1%	20	1.1%
Inadequate security oversight	7	1.4%	8	1.6%	9	1.9%	3	0.9%	27	1.5%
Inadequate oversight of integrity and insufficient recovery efforts	8	1.6%	4	0.8%	3	0.6%	7	2.1%	22	1.2%
Inadequate oversight of data and information quality	8	1.6%	7	1.4%	2	0.4%	5	1.5%	22	1.2%
Inadequate oversight of conflicts of interest and ethics	4	0.8%	2	0.4%	7	1.5%	1	0.3%	14	0.8%
Total – Oversight	88	17.5%	72	14.4%	60	12.8%	54	15.8%	274	15.1%

Sources: Table prepared by the Library of Parliament based on an analysis of Auditor General reports from 2005 to 2024.

Table 8 – Analysis Class: Frequency of Issues Identified and Percentage of Total Issues Identified Across All Classes, by Category, by Five-Year Sub-period, 2005–2024

Categories	Number of Issues and Percentage of Total Issues Identified 2005–2009		Number of Issues and Percentage of Total Issues Identified 2010–2014		Number of Issues and Percentage of Total Issues Identified 2015–2019		Number of Issues and Percentage of Total Issues Identified 2020–2024		Total Number of Issues for the Class and Percentage of Total Issues Identified 2005–2024	
Lack of analysis of program effectiveness	26	5.2%	34	6.8%	24	5.1%	23	6.7%	107	5.9%
Lack of analysis of program eligibility	0	0.0%	2	0.4%	1	0.2%	1	0.3%	4	0.2%
Lack of analysis of administrative processes	24	4.8%	21	4.2%	23	4.9%	8	2.3%	76	4.2%
Lack of Gender-based Analysis Plus	1	0.2%	0	0.0%	1	0.2%	7	2.1%	9	0.5%
Lack of response to analyses	12	2.4%	19	3.8%	9	1.9%	9	2.6%	49	2.7%
Total – Analysis	63	12.5%	76	15.2%	58	12.4%	48	14.1%	245	13.5%

Sources: Table prepared by the Library of Parliament based on an analysis of Auditor General reports from 2005 to 2024.

Table 9 – Results and Costs Class: Frequency of Issues Identified and Percentage of Total Issues Identified Across All Classes, by Category, by Five-Year Sub-period, 2005–2024

Categories	Number of Issues and Percentage of Total Issues Identified 2005–2009		Number of Issues and Percentage of Total Issues Identified 2010–2014		Number of Issues and Percentage of Total Issues Identified 2015–2019		Number of Issues and Percentage of Total Issues Identified 2020–2024		Total Number of Issues for the Class and Percentage of Total Issues Identified 2005–2024	
Inadequate or missing performance indicators or service standards	17	3.4%	18	3.6%	20	4.3%	17	5.0%	72	4.0%
Delays or poor results	12	2.4%	16	3.2%	20	4.3%	13	3.8%	61	3.4%
Cost overruns	4	0.8%	4	0.8%	2	0.4%	1	0.3%	11	0.6%
Non-compliant deliverables	1	0.2%	0	0.0%	0	0.0%	2	0.6%	3	0.2%
Total – Results and Costs	34	6.8%	38	7.6%	42	9.0%	33	9.7%	147	8.1%

Sources: Table prepared by the Library of Parliament based on an analysis of Auditor General reports from 2005 to 2024.

Table 10 – Public Communication Class: Frequency of Issues Identified and Percentage of Total Issues Identified Across All Classes, by Category, by Five-Year Sub-period, 2005–2024

Categories	Number of Issues and Percentage of Total Issues Identified 2005–2009		Number of Issues and Percentage of Total Issues Identified 2010–2014		Number of Issues and Percentage of Total Issues Identified 2015–2019		Number of Issues and Percentage of Total Issues Identified 2020–2024		Total Number of Issues for the Class and Percentage of Total Issues Identified 2005–2024	
Incomplete, inaccurate or missing performance reports	22	4.4%	16	3.2%	16	3.4%	8	2.3%	62	3.4%
Lack of awareness of or information about programs	3	0.6%	10	2.0%	20	4.3%	5	1.5%	38	2.1%
Poor communication with clients	4	0.8%	3	0.6%	3	0.6%	1	0.3%	11	0.6%
Total – Public communication	29	5.8%	29	5.8%	39	8.4%	14	4.1%	111	6.1%

Sources: Table prepared by the Library of Parliament based on an analysis of Auditor General reports from 2005 to 2024.

It is risky to draw specific conclusions based on data taken from a single, qualitative classification exercise. The boundaries between certain issue categories can sometimes be blurred. In addition, the frequency of issues found by AGs may be influenced not only by practices in place in the public administration, but also by certain characteristics of AG audits that may have changed over time, such as their length or the fact that they focus on a single aspect (e.g., oversight) or on several aspects of the programs being audited.

Despite these limitations, this analysis reveals certain findings:

- "Planning" was the class of issues that accounted for the largest share of all issues in all sub-periods, although the number of issues related to a lack of planning appears to have decreased over the last five years of the period under review (see Table 1). That said, the share of issues in the data and information class, which also requires planning, increased between 2020 and 2024.
- The three categories of issues that accounted for the highest proportion during the period under review were as follows: lack of analysis of program effectiveness (5.9% of issues identified – see Table 8), inadequate oversight of program delivery (5.4% of issues identified – see Table 7) and lack of risk, cost and benefit planning (5.4% of issues identified – see Table 2).

- Issues concerning analysis (of effectiveness, processes, eligibility, etc.) and oversight (of costs, compliance with various directives, etc.) accounted for 14% and 15%, respectively, of the issues identified between 2005 and 2024. Issues related to program delivery accounted for approximately 12% of the issues identified.
- Delays (relative to service standards) and poor results (relative to objectives) accounted for only 3.4% of issues. That said, results and service standards are not always measurable, measured or studied. This issue was nevertheless highlighted in 25% of the reports.

3 CONCLUSION

An analysis of 244 reports prepared by the OAG between 2005 and 2024 identified 1,810 issues in the administration of federal programs. While this number may seem high, it should be noted that it is the responsibility of the AG to highlight these issues; aspects that are working well are not always reported and are not addressed in this analysis.

The issues identified in the AG reports were divided into nine classes and 54 categories and illustrated with examples to better understand their nature, which could potentially lead to finding solutions.

NOTES

1. According to the Office of the Auditor General of Canada (OAG), performance audits "are an independent, objective, and systematic assessment of how well government organizations are managing activities, responsibilities, and resources."

   > Performance audits support accountability and effectiveness in government organizations by examining management practices, controls, and reporting, focusing on efficiency, effectiveness, compliance, and environmental impact – not on the merits of the government's policy decisions.

   See OAG, "What we do – Performance Audits," *About us*.

2. The auditors general since 2005 are as follows: Sheila Fraser (2001–2011), John Wierserma (2011, acting), Michael Ferguson (2011–2019), Sylvain Ricard (2019–2020, acting) and Karen Hogan (2020–).

3. Prior to 2015, Auditor General reports were considered "chapters" of a single report. In this HillStudy, they are considered as separate reports.

4. See House of Commons, Standing Committee on Public Accounts, *Evidence*, 5 May 2022, 1155 (Karen Hogan, Auditor General of Canada, OAG).

5. Five follow-up audits produced in 2009 and six others in 2011, as well as a 2009 audit produced jointly with the Office of the Privacy Commissioner and another in 2018 produced jointly with provincial auditors general, were excluded from the analysis. Usually, each section of the Auditor General reports contains an analysis of a particular aspect of a program. The issues are described and generally result in one or more recommendations.

6. Planning a project or program includes an analysis of benefits, costs, risks and activities, with associated timelines. The types of issues grouped under this class may be related to one or more of these elements. For more information, see United Kingdom, Government Project Delivery, "Part E: Planning and control – Chapter 16. Planning," *The Teal Book*. Within the federal government, departments seeking funding for a new program or project must present a Treasury Board submission. This submission must include a comprehensive list of considerations. See Treasury Board of Canada Secretariat, *Guidance for Drafters of Treasury Board Submissions*.

7. It may be tempting to attribute issues to a particular government based on the dates that the reports were tabled. However, it should be noted that: (1) the period covered by the audit may predate the arrival of a new government in power; (2) the issues may stem from decisions made by the previous government that take some time to correct; and (3) auditors general usually refrain from assessing ministerial accountability. Issues are often attributed in a more neutral manner to the area of the public service responsible for the program under review.

8. OAG, *Oral Health Programs for First Nations and Inuit – Health Canada*, Report 4 in *Fall 2017: Reports of the Auditor General of Canada to the Parliament of Canada*, p. 5.

9. OAG, *Taxation of E-Commerce*, Report 3 in *Spring 2019: Reports of the Auditor General of Canada to the Parliament of Canada*, p. 7.

10. OAG, *Emergency Management – Public Safety Canada*, Chapter 7 in *Fall 2009: Report of the Auditor General of Canada to the House of Commons*, p. 17.

11. OAG, *Community Supervision – Correctional Service Canada*, Report 6 in *Fall 2018: Reports of the Auditor General of Canada to the Parliament of Canada*, p. 7.

12. OAG, *Canada's Economic Action Plan*, Chapter 1 in *Fall 2010: Report of the Auditor General of Canada to the House of Commons*, p. 2.

13. OAG, *Implementing the Labrador Inuit Land Claims Agreement*, Report 3 in *Fall 2015: Reports of the Auditor General of Canada*, p. 7.

14. OAG, *Procuring Relocation Services*, Chapter 2 in *Spring 2014: Report of the Auditor General of Canada*, p. 5.

15. OAG, *Building and Implementing the Phoenix Pay System*, Report 1 in *Spring 2018: Reports of the Auditor General of Canada to the Parliament of Canada*, pp. 8 and 25.

16. OAG, *Oversight of Air Transportation Safety – Transport Canada*, Chapter 3 in *May 2008: Report of the Auditor General of Canada to the House of Commons*, p. 2.

17. OAG, *Information Technology Shared Services*, Report 4 in *Fall 2015: Reports of the Auditor General of Canada*, p. 11.

18. OAG, *Antimicrobial Resistance*, Report 6 in *2023: Reports of the Auditor General of Canada to the Parliament of Canada*, p. 9.

19. OAG, *Preparing Indigenous Offenders for Release – Correctional Service Canada*, Report 3 in *Fall 2016: Reports of the Auditor General of Canada*, p. 18.

20. OAG, *Settlement Services for Syrian Refugees – Immigration, Refugees and Citizenship Canada*, Report 3 in *Fall 2017: Reports of the Auditor General of Canada to the Parliament of Canada*, p. 14.

21. OAG, *Transition of Ill and Injured Military Personnel to Civilian Life*, Chapter 4 in *Fall 2012: Report of the Auditor General of Canada to the House of Commons*, p. 11.

22. OAG, *Canada's Fighter Force – National Defence*, Report 3 in *Fall 2018: Reports of the Auditor General of Canada to the Parliament of Canada*, p. 5.

23. OAG, *Systemic Barriers – Correctional Service Canada*, Report 4 in *2022: Reports of the Auditor General of Canada to the Parliament of Canada*, p. 22.

24. OAG, *Respect in the Workplace*, Report 1 in *Fall 2019: Report of the Auditor General of Canada to the Parliament of Canada*, p. 2.

25. OAG, *Arctic Waters Surveillance*, Report 6 in *2022: Reports of the Auditor General of Canada to the Parliament of Canada*, p. 7.

26. OAG, *Support for Overseas Deployments – National Defence*, Chapter 2 in *May 2008: Report of the Auditor General of Canada to the House of Commons*, p. 13.

27. OAG, *National Shipbuilding Procurement Strategy*, Chapter 3 in *Fall 2013: Report of the Auditor General of Canada*, p. 19.

28. OAG, *Emergency Management in First Nations Communities – Indigenous Services Canada*, Report 8 in *2022: Reports of the Auditor General of Canada to the Parliament of Canada*, pp. 3–4.

29. OAG, *Phoenix Pay Problems*, Report 1 in *Fall 2017: Reports of the Auditor General of Canada to the Parliament of Canada*, p. 4.

30. OAG, *Canada Pension Plan Disability Program*, Report 6 in *Fall 2015: Reports of the Auditor General of Canada*, p. 4.

31. OAG, *Nutrition North Canada – Aboriginal Affairs and Northern Development Canada*, Chapter 6 in *Fall 2014: Report of the Auditor General of Canada*, p. 5.

32. OAG, *Operating and Maintenance Support for Military Equipment – National Defence*, Report 7 in *Fall 2016: Reports of the Auditor General of Canada*, p. 8.

33. OAG, *COVID-19 Pandemic – Regional Relief and Recovery Fund*, Report 14 in *2021: Reports of the Auditor General of Canada to the Parliament of Canada*, p. 14.

34. OAG, *Accessible Transportation for Persons With Disabilities*, Report 1 in *2023: Reports of the Auditor General of Canada to the Parliament of Canada*, p. 10.

35. OAG, *Combatting Cybercrime*, Report 7 in *2024: Reports of the Auditor General of Canada to the Parliament of Canada*, p. 20.

36. OAG, *Selecting Foreign Workers Under the Immigration Program*, Chapter 2 in *Fall 2009: Report of the Auditor General of Canada to the House of Commons*, p. 30.

37. OAG, *Detention and Removal of Individuals – Canada Border Services Agency*, Chapter 7 in *May 2008: Report of the Auditor General of Canada to the House of Commons*, p. 11.

38. OAG, *Administration of Justice in the Canadian Armed Forces*, Report 3 in *Spring 2018: Reports of the Auditor General of Canada to the Parliament of Canada*, p. 10.

39. OAG, *Access to Online Services*, Chapter 2 in *Fall 2013: Report of the Auditor General of Canada*, p. 13.

40. OAG, *Immigration Removals*, Report 1 in *Spring 2020: Reports of the Auditor General of Canada to the Parliament of Canada*, p. 9.

41. OAG, *Military Health Care – National Defence*, Chapter 4 in *October 2007: Report of the Auditor General of Canada to the House of Commons*, p. 25.

42. OAG, *Modernizing Information Technology Systems*, Report 7 in *2023: Reports of the Auditor General of Canada to the Parliament of Canada*, p. 12.

43. OAG, *Passport Office – Passport Services*, Chapter 3 in *April 2005: Report of the Auditor General of Canada to the House of Commons*, p. 24.

44. OAG, *COVID-19 Pandemic – ArriveCAN*, Report 1 in *2024: Reports of the Auditor General of Canada to the Parliament of Canada*, pp. 12 and 21.

45. OAG, *Selected Contribution Agreements – Natural Resources Canada*, Chapter 6 in *Spring 2009: Report of the Auditor General of Canada to the House of Commons*, pp. 11–12.

46. OAG, *Real Property – National Defence*, Chapter 5 in *Fall 2012: Report of the Auditor General of Canada to the House of Commons*, p. 21.

47. OAG, *COVID-19 Pandemic – Specific COVID-19 Benefits*, Report 10 in *2022: Reports of the Auditor General of Canada to the Parliament of Canada*, p. 28.

48. OAG, *Managing Risks to Canada's Plant Resources – Canadian Food Inspection Agency*, Chapter 4 in *December 2008: Report of the Auditor General of Canada to the House of Commons*, p. 14.

49. OAG, *Contracting for Professional Services – Public Works and Government Services Canada*, Chapter 3 in *December 2008: Report of the Auditor General of Canada to the House of Commons*, p. 18.

50. OAG, *Transfer Payments to the Aerospace Sector – Industry Canada*, Chapter 6 in *Fall 2012: Report of the Auditor General of Canada to the House of Commons*, p. 11.

51. OAG, *Student Financial Assistance*, Report 2 in *Spring 2020: Reports of the Auditor General of Canada to the Parliament of Canada*, p. 14.

52. OAG, *Health and Safety in Federal Office Buildings*, Chapter 3 in *Spring 2009: Report of the Auditor General of Canada to the House of Commons*, p. 15.

53. OAG, *Gender-Based Analysis*, Chapter 1 in *Spring 2009: Report of the Auditor General of Canada to the House of Commons*, p. 31.

54. OAG, *Oversight of Rail Safety – Transport Canada*, Chapter 7 in *Fall 2013: Report of the Auditor General of Canada*, p. 14.

55. OAG, *Call Centres*, Report 1 in *Spring 2019: Reports of the Auditor General of Canada to the Parliament of Canada*, p. 3.

56. OAG, *Access to Safe Drinking Water in First Nations Communities – Indigenous Services Canada*, Report 3 in *2021: Reports of the Auditor General of Canada to the Parliament of Canada*.

57. OAG, *Advance Funding – P3 Canada Fund*, Chapter 10 in *Spring 2013: Report of the Auditor General of Canada*, p. 6.

58. OAG, *Professional Services Contracts*, Report 5 in *2024: Reports of the Auditor General of Canada to the Parliament of Canada*, p. 19.

59. OAG, *G8 Legacy Infrastructure Fund*, Chapter 2 in *Spring 2011: Report of the Auditor General of Canada*, p. 38.

60. OAG, *Canada Summer Jobs – Employment and Social Development Canada*, Report 12 in *2024: Reports of the Auditor General of Canada to the Parliament of Canada*, p. 19.

61. OAG, *Reserve Force Pension Plan – National Defence*, Chapter 3 in *Spring 2011: Report of the Auditor General of Canada to the House of Commons*, p. 13.