


Independence, Integrity, Impact:

Integrating core workplace values into the work of the OAG

Presentation to: Canadian Evaluation Society, Nova Scotia Chapter 

Andrew Atherton

Assistant Auditor General



Introduction

❖ Andrew Atherton, CPA, CA

Assistant Auditor General

Joined the Office July 14, 1997, as an Audit Officer.

Promoted to Assistant Auditor General November 23, 2016.

Responsible for the entire performance audit practice.



About our work



- ❖ Independent objective assurance to the House
- ❖ Help MLAs, public hold government to account
- ❖ Improve operations of the public sector

Selection Process



- ❖ Always our choice what we will do
 - ❖ Input from MLAs, public
 - ❖ Pick areas with potential for impact

Survey & Planning



Extensive research and interviews

Review other jurisdictions



Ask management

Objectives and Criteria



- ❖ The road map for our audit
- ❖ Agreed to by auditee

Fieldwork



- Interviews



- File review



- Testing



- Data analytics

Clearing



- Findings and facts are cleared as we go
- Conclusions are cleared with management
- Draft report reviewed and cleared

Everything is cleared for accuracy

Auditee responses



Whether they agree or disagree with recommendations



Timelines for implementation



Actions taken to date

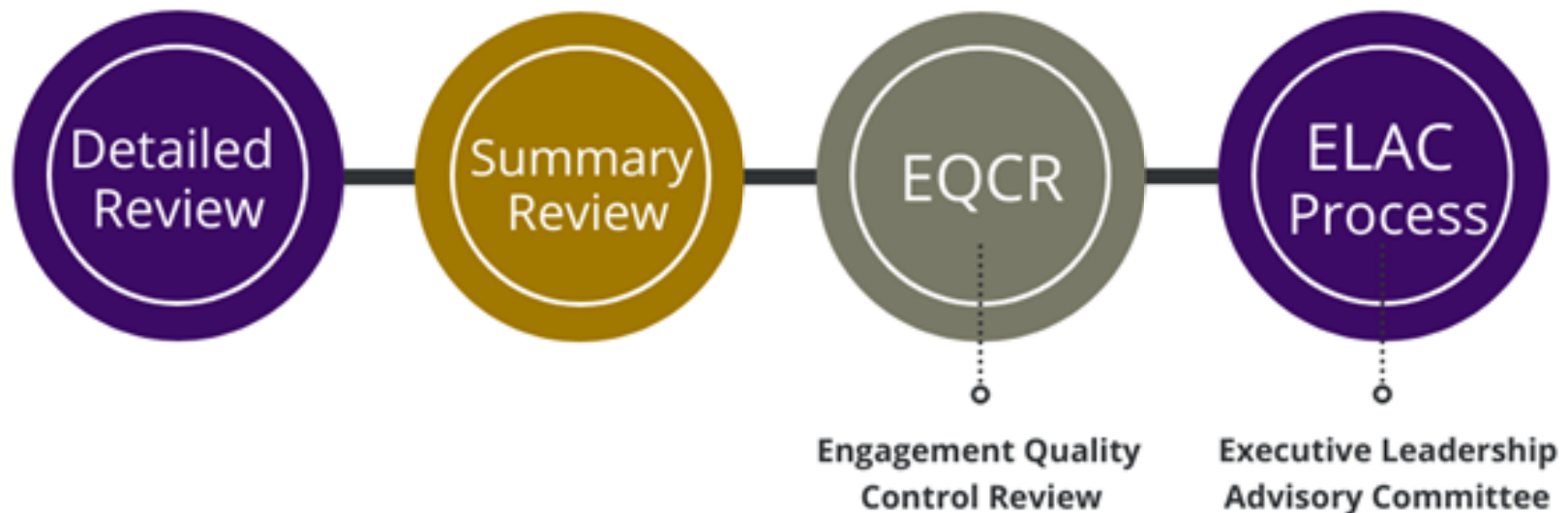
Reporting



- Factual accuracy is paramount
- Every word is checked and rechecked

Review and Quality Assurance

Extensive internal processes



Tabling



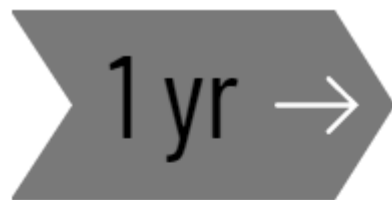
- Report tabled directly to **House of Assembly**
- **Released to N.S. media** and posted on our website
- Discussed at meeting of **Public Accounts Committee**

Communications



- Chapter
- Front page
- Video
- Social Media

Follow Up



Management
Summaries



We go back
after two
years

Why do people trust our audits?



Long history of doing it right



Accuracy is paramount



Independence

Auditor General Act



Questions?

