6.1 Our Employees

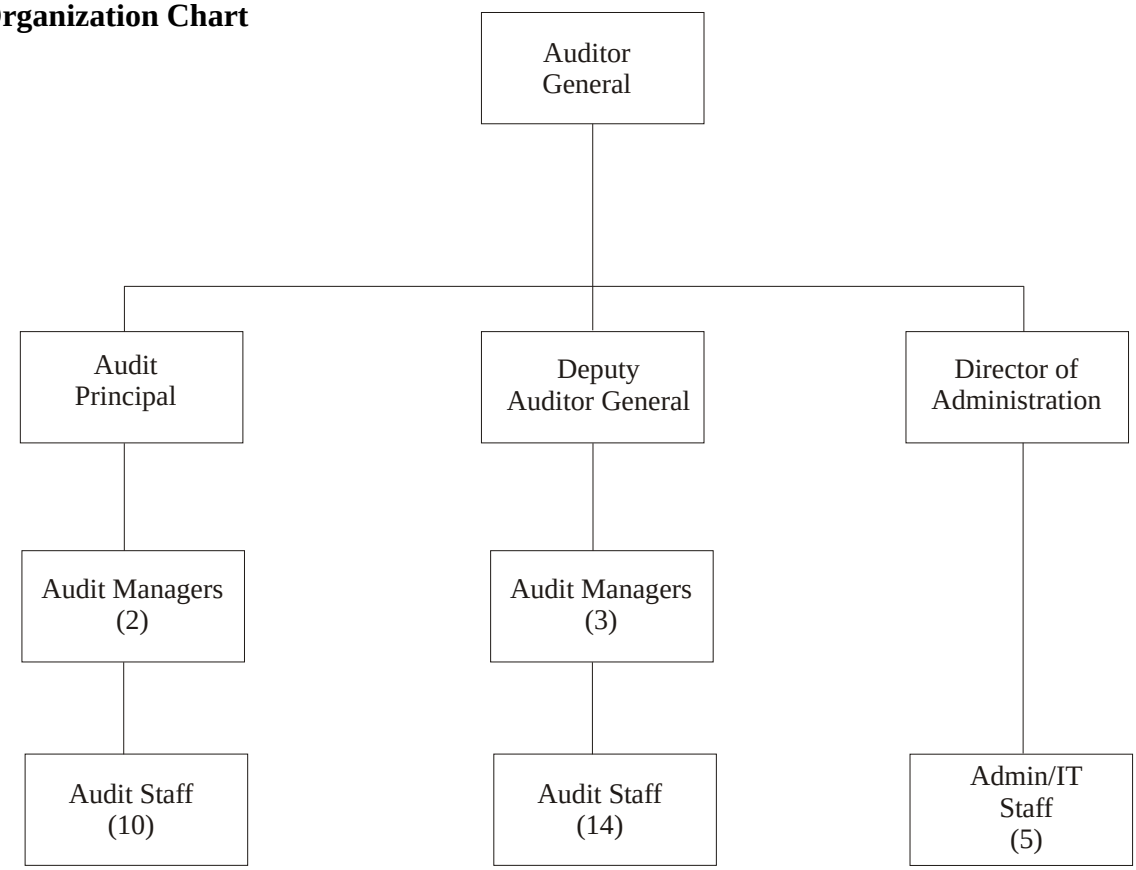
Our employees are our most valuable resource and it is their knowledge and skill that determine the quality of the work that is performed. The Office is organized to allow for the efficient and effective deployment of staff and to support our work.

As of 31 December 2004, our Office had 38 employees, 33 in the head office and 5 in the regional office in Corner Brook. Six employees work in administrative and IT support, while the remaining 32 work directly in audit. Of these 32 audit staff, 23 have professional accounting designations and 3 are in the process of completing their professional accounting program. Our Network Administrator has a CNA designation. We also have 1 employee who is funded through the Employment Equity and Strategic Initiatives Division of Treasury Board Secretariat and works in IT support.

The organizational structure of the Office is outlined in Figure 3.

Figure 3

Office of the Auditor General Organization Chart



Our People

Figure 4 is a photograph of staff in our head office.

Figure 4

Staff of the Office of the Auditor General - Head Office



Kevin Antle, CGA	Michelle Gushue, CMA, CA	John Noseworthy, CA
Maxine Barrett, CMA	John Harvey	Lisa Palmer, CA
Tracy Bishop	Jeremy Hynes	David Ralph, CA
Paul Burggraaf, CNA	Michelle Jewer, CA	Tony Roestenberg, CA
Keith Butt, CA	Scott Jones	Sandra Russell, CA
John Casey, CMA	Brenda Kavanagh	Krista Sheppard
Juliah Chislett, CGA	Nancy King	Jackie Smith, CMA
Rosemarie Crann	Wayne Loveys, CMA	David White, FCGA
Gertrude Critch	James Mallard, CGA	Jim Winsor, CMA
Bill Drover, FCA	Adam Martin	Tony Wiseman
Jason Durdle	Trevor McCormick, CGA	
Gregg Griffin	Bill Noftall	

Figure 5 is a photograph of staff in our regional office in Corner Brook.

Figure 5

Staff of the Office of the Auditor General - Corner Brook



Claude Janes, CA Scott Walters, CA Tony Dingwell, CA

Tracy Pelley, CMA Nikki Buglar

Our People

Figure 6 provides facts relating to the Office of the Auditor General.

Figure 6

Facts Relating to the Office of the Auditor General
As at 31 December 2004

Office Created and First Auditor General Appointed	1898
Location of Head Office	2nd floor 15 Dundee Avenue, Mount Pearl
Location of Regional Office	76 Mount Bernard Avenue Corner Brook
Total Number Staff	38
Number of Audit Staff	32
Number of Administrative and IT Support Staff	6
Number of Staff located in Head Office	33
Number of Staff located in Regional Office	5
Number of Male Staff	23
Number of Female Staff	15
Total Average Age of All Staff	40
Average Age of Male Staff	44
Average Age of Female Staff	32
Total Legislative Auditing Experience of Audit Staff	400 years
Total Number of staff with professional accounting designations	23
Total Number of Chartered Accountants (CA-s)	12
Total Number of Certified Management Accountants (CMA-s)	6
Total Number of Certified General Accountants (CGA-s)	5

6.2 Supporting our Work

To support our audit staff in the performance of their work, we have established three support services in the Office with the following responsibilities:

- Administration - provides the Executive with sufficient information to direct the continued operation of the Office, provides audit staff with materials and other supports necessary to complete assignments without unnecessary distraction, and is responsible for human resource management in the Office.

- Professional Practice - provides advice and support to the Office on all accounting and auditing policies and practice matters and on legislative matters affecting the Office and its work. It ensures that the practices of the Office are consistent with the requirements of the CICA, other governing bodies, and our own policies and procedures. This area reviews current and emerging accounting and auditing issues and new practices within the public sector in Canada and throughout the world, keeps the Office informed of new developments and requirements in the profession and, where necessary, provides comments to professional bodies and central agencies. This area also performs quality control reviews of all financial statements and other reports issued by the Office.

- Information Technology - provides consultation and technical support on all matters dealing with information technology. This area is responsible for implementation of the Office's information technology strategic plan. It also monitors technological developments relevant to the Office, provides ongoing operational support and assists in training activities.

In addition, the Office has established three staff committees - Human Resources, Information Technology, and Occupational Health and Safety. These Committees deal with staff and operational issues and provide recommendations to the Executive. Committee membership is on a rotational basis and all staff are encouraged to participate.

6.3 Human Resource Initiatives

The quality of our work depends on the motivation, talent and energy of our staff. Therefore, it is essential for our Office to create an environment that encourages, supports and perpetuates a commitment to our mission and values. To achieve this goal, over the years, the Office has developed a number of initiatives, including the following:

Training and Development

The Office has developed a competency model which identified the core competencies that our staff require. This model is used to identify gaps between required and actual skill sets and provides the focus for our ongoing training and development program. This process is essential to ensure that staff keep their skill sets current and relevant. For 2004, on average, each audit staff member was provided with 4 days of training and development. In addition, a 2 day report preparation course will be provided in February 2005.

Our Office encourages all audit staff to complete their professional accounting designation. We demonstrate our commitment and support of this initiative through financial assistance, study support and mentoring. During the past year we were pleased that two members of our staff, Maxine Barrett and Michelle Gushue, received their Certified Management Accountant (CMA) designation. We congratulate them on this achievement. In addition, Michelle and Chris Brake passed their Uniform Final Examinations and have received their Chartered Accountant (CA) designation. We were particularly pleased to note that Michelle placed on the David Hope Honour Roll. This placement provides recognition for exceptional scholastic performance in the program of study leading to the receipt of the CA designation.

During 2004, we provided work-term placements for four students from the College of the North Atlantic. We also partnered with the Employment Equity and Strategic Initiatives Division of Treasury Board Secretariat.

Staff Secondments

Where operational requirements allow, the Office supports the professional development of staff through secondments to other positions within Government or the private sector. At the present time, we have two staff on leave of absence from their permanent positions. We have recruited audit staff to replace these employees during their periods of leave.

Compressed Leave

The Office continues to offer the compressed work schedule for the summer months which was first introduced in 2000.

Flex Time

The Office has a flex time policy which is offered year-round and permits employees to vary the beginning and ending times of work within a core range of hours.

Casual Dress

The Office has a policy whereby staff can dress business casual on Fridays while working in the Office. This policy is also in effect during summer hours.

6.4 Involvement with the Profession

All legislative audit offices in Canada are members of the Canadian Council of Legislative Auditors (CCOLA) which serves to promote professional legislative auditing in Canada. The Office, through its membership in the CCOLA, has staff participating on various CCOLA committees established to address specific issues of common concern.

The Office is actively involved in assisting in the development of public sector accounting and auditing standards in Canada. John Noseworthy is a member of the Public Sector Accounting Board of the Canadian Institute of Chartered Accountants (CICA). This is the Board which issues recommendations and guidance with respect to matters of accounting in all areas of the public sector in Canada. In addition, the Office provides comments on various accounting and auditing issues being researched by the CICA.

John is also a member of the Accountability and Audit Program Advisory Group of the Canadian Comprehensive Auditing Foundation (CCAF).

We are pleased to note that many of our staff are actively involved in support of the various professional accounting bodies in which they hold membership. David White is the Newfoundland and Labrador representative on the CGA Canada Board of Directors, while Kevin Antle and Trevor McCormick are members of the CGA Newfoundland and Labrador Board of Governors. Lisa Palmer is a committee member of the Institute of Chartered Accountants of Newfoundland and Jim Winsor is the Certified Management Accountants' representative on the Public Accountants Licensing Board.

Our People