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*Better government: with partners, for Canadians*

# Management Accountability Framework

Canadian Public Sector Quality Association

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Canada



# **Management Accountability Framework (MAF)**

- **The Framework**
- **The Annual Assessment Process**
- **Lessons Learned After 10 Years**
- **Renewed MAF**

# What is MAF?

- Established in 2003 MAF is a **framework**, accompanied by an **annual assessment**, that establishes expectations for sound public sector management practices and performance
- MAF was reviewed at 5 year and 10 year mark
  - In this latest review, TBS worked with Deputy Minister through the Public Sector Management Advisory Committee (PSMAC)

# What Worked? What Needs Work?

## Over the years, MAF has had positive impacts:

- Provided high level oversight for both TBS and Deputy Minister
- Imposed discipline on TBS oversight, helping to focus and coordinate various reporting obligations
- Created momentum for departments to improve management practices
- Strengthened functional communities through better communication of expectations and shared best practices

## However, a renewal is required because:

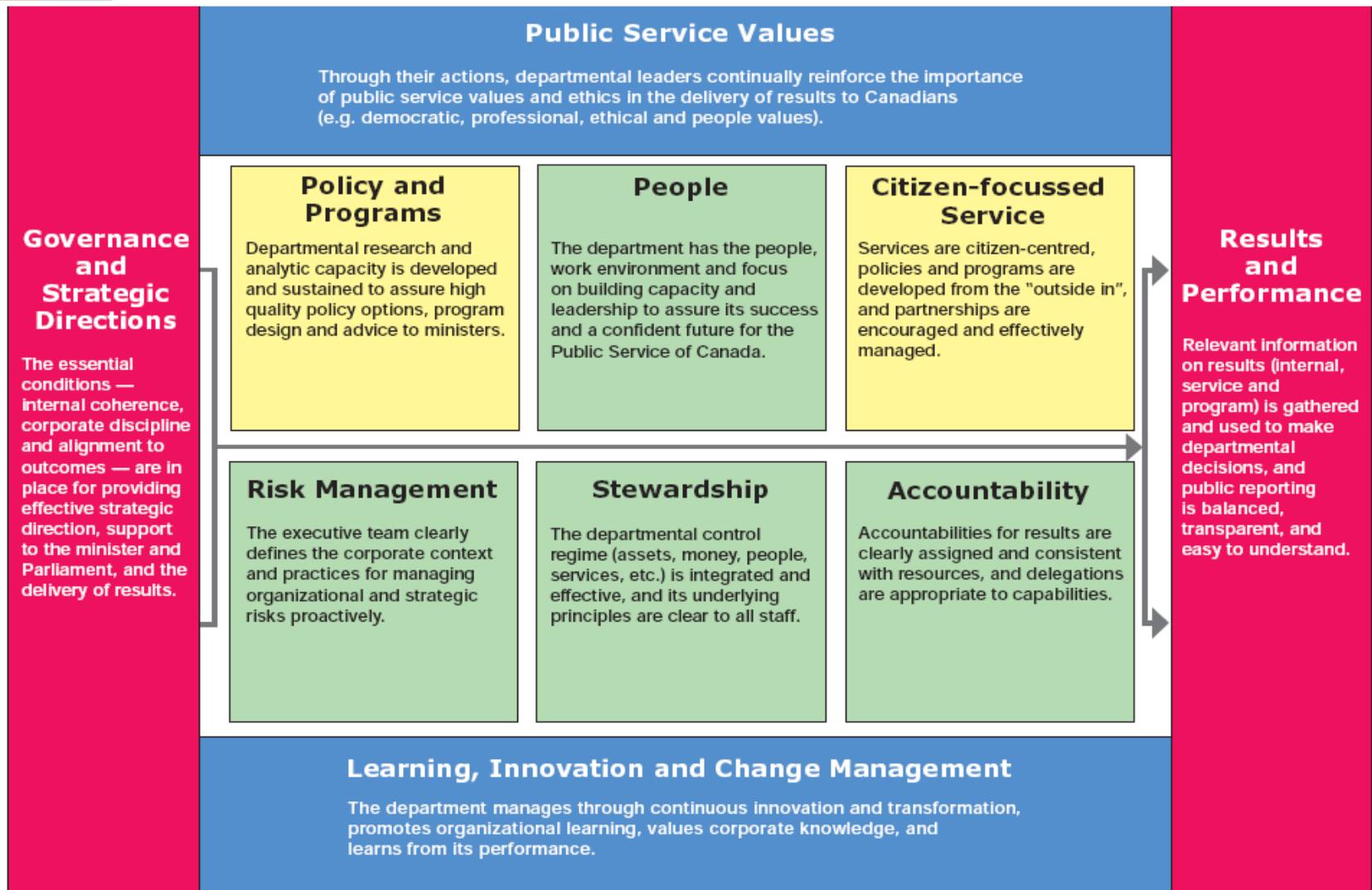
- System is very process oriented, not focussed enough on performance
- Rating system encouraged “gaming” and spawned a cottage industry
- Existing indicators delivered “false positives”
- Reports do not provide enough useful information for decision-making
- General perception that MAF is failing to deliver value for cost

# MAF 2.0

**TBS worked with PSMAC to:**

- Refresh the overall Framework
- Develop guiding principles for the annual MAF assessment
- Outline how the three categories of management will be assessed
- Increase the stability and predictability of the process
- Improve the usefulness of the process outputs/reports

# Management Accountability Framework



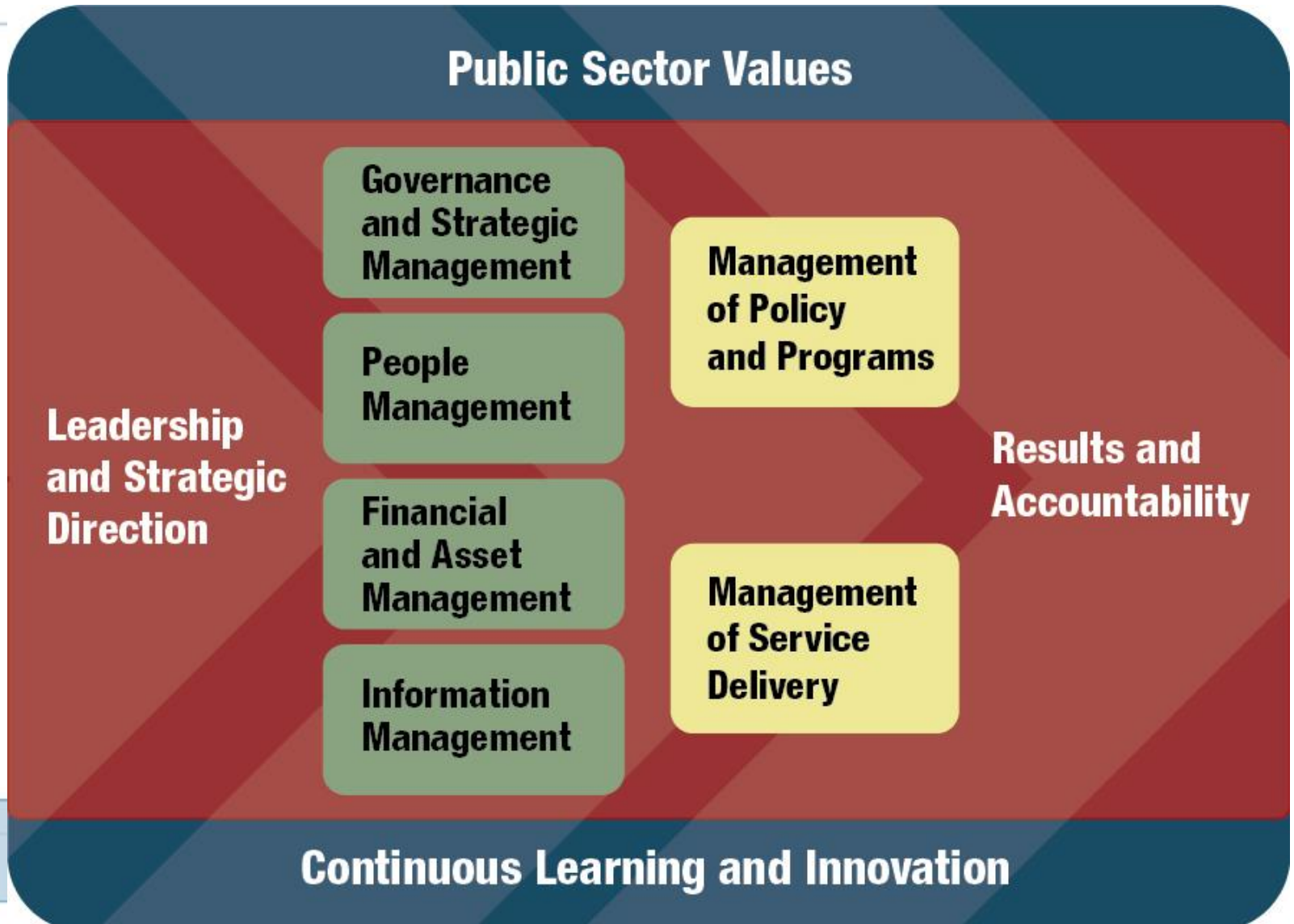
■ The overarching goal: translating priorities and strategic directions into results

■ Organizational values and culture

■ Sound management of people, finance and assets

■ Quality of policies, programs and services that directly impact Canadians

# Revised Management Accountability Framework



# The Updated MAF Framework Clarifies Desired Outcomes

## People Management

Optimize the workforce and the work environment to enable high productivity and performance, effective use of human resources and increased employee engagement.

## Financial and Asset Management

Provide an effective and sustainable financial management function founded on sound internal controls, timely and reliable reporting, and fairness and transparency in the management of assets and acquired services.

## Leadership and Strategic Direction

Articulate and embody the vision, mandate and strategic priorities that give direction to the organization while supporting Ministers and Parliament in serving the public interest.

## Information Management

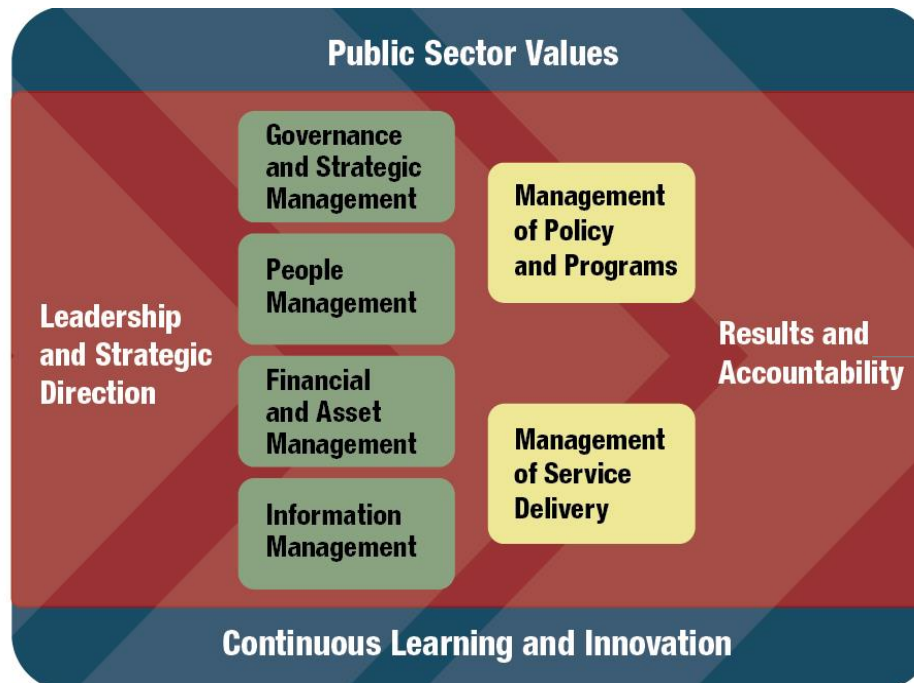
Safeguard and manage information and systems as a public trust and a strategic asset that supports effective decision-making and efficient operations to maximize value in the service of Canadians.

## Governance and Strategic Management

Maintain effective governance that integrates and aligns priorities, plans, accountabilities and risk management to ensure that internal management functions support and enable high performing policies, programs and services.

## Public Sector Values

Exemplify the core values of the public sector by having respect for people and democracy, serving with integrity and demonstrating stewardship and excellence.



## Management of Policy and Programs

Design and manage policies and programs to ensure value for money in achieving results.

## Results and Accountability

Use performance results to ensure accountability and drive ongoing improvements and efficiencies to policies, programs, and services to Canadians.

## Management of Service Delivery

Deliver client-centred services while optimizing partnerships and technology to meet the needs of stakeholders.

## Continuous Learning and Innovation

Manage through continuous innovation and transformation, to promote organizational learning and improve performance.

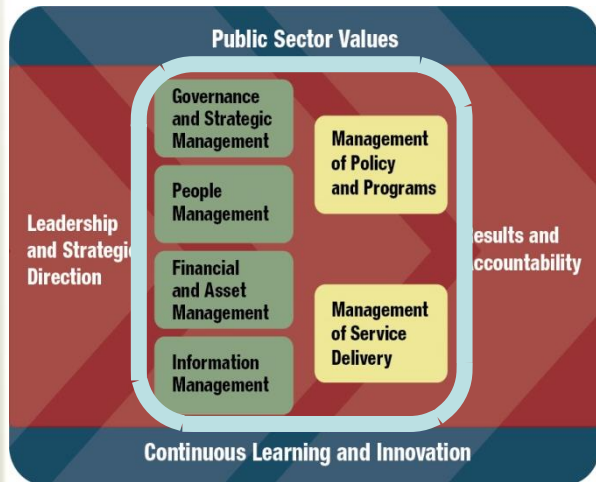
# Annual Assessment



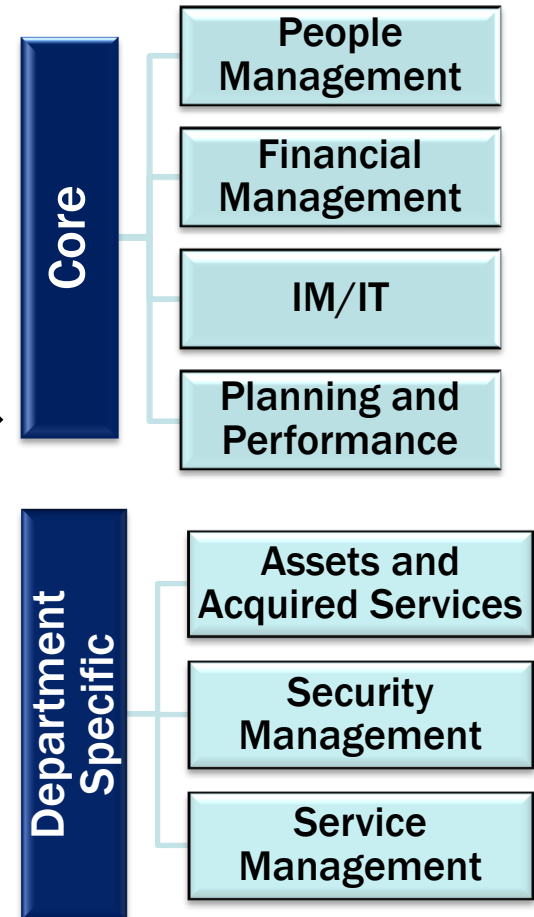
# Objectives of Annual MAF Assessment

- **To get an organizational and government-wide view of the state of management practices and performance**
  - To inform Deputy Ministers about their department's management capacity
  - To inform TBS about the state of policy implementation and practices
  - To identify areas of strength and those requiring attention
- **To communicate and track progress on government-wide management priorities**
- **To continuously improve management capabilities, effectiveness and efficiency**

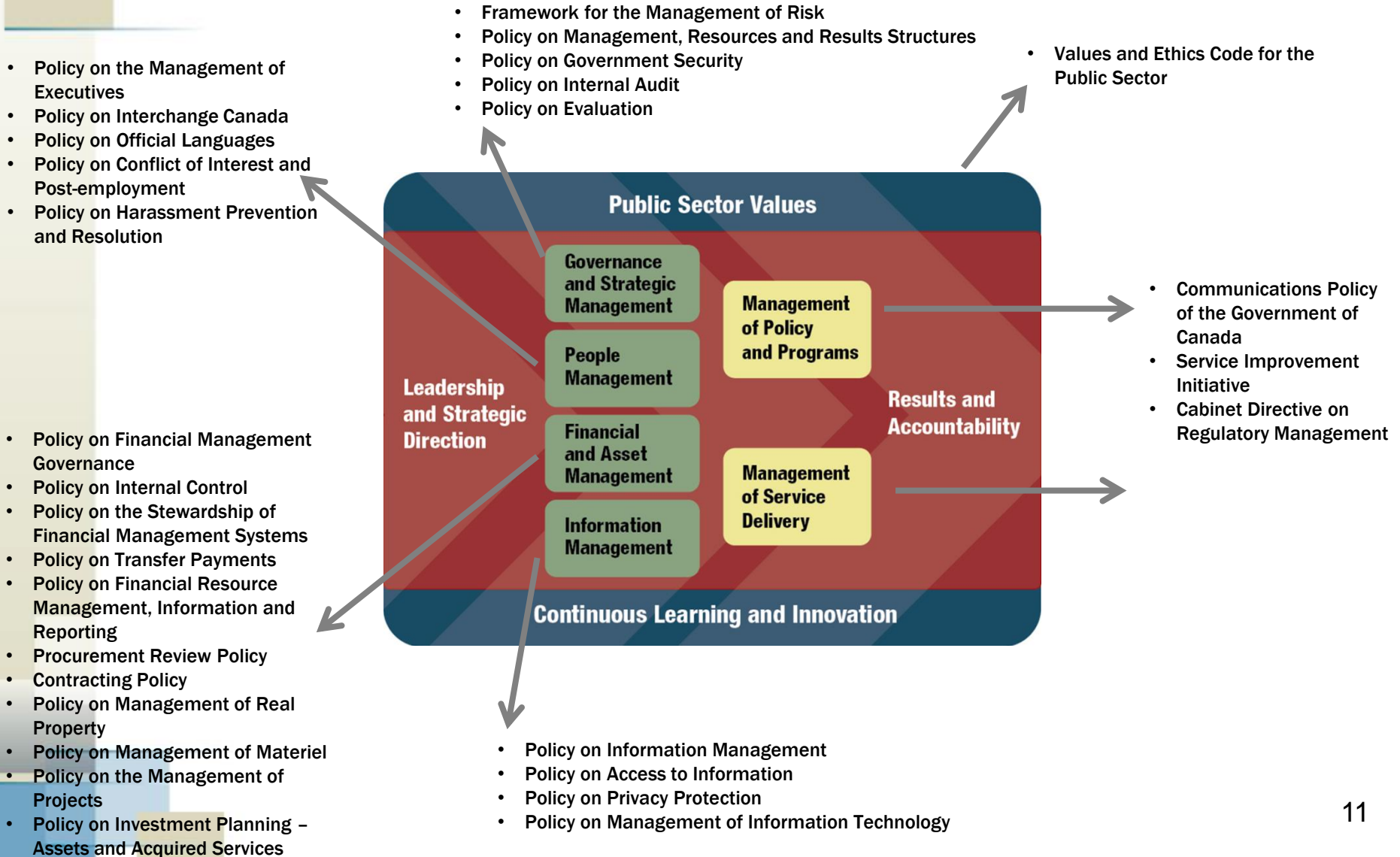
# Areas of Management Assessed in 2014-17 MAF



Areas of Management Assessed in 2014-17



# Link to Management Policies



# MAF Improved Management

## From 2003...

- X Minimal governance and infrastructure**
- X Limited scope to planning with short-term perspective**
- X Difficulties monitoring compliance**
- X Absence of performance indicators**
- X Fragmented communities of practice (e.g. Security, IT)**

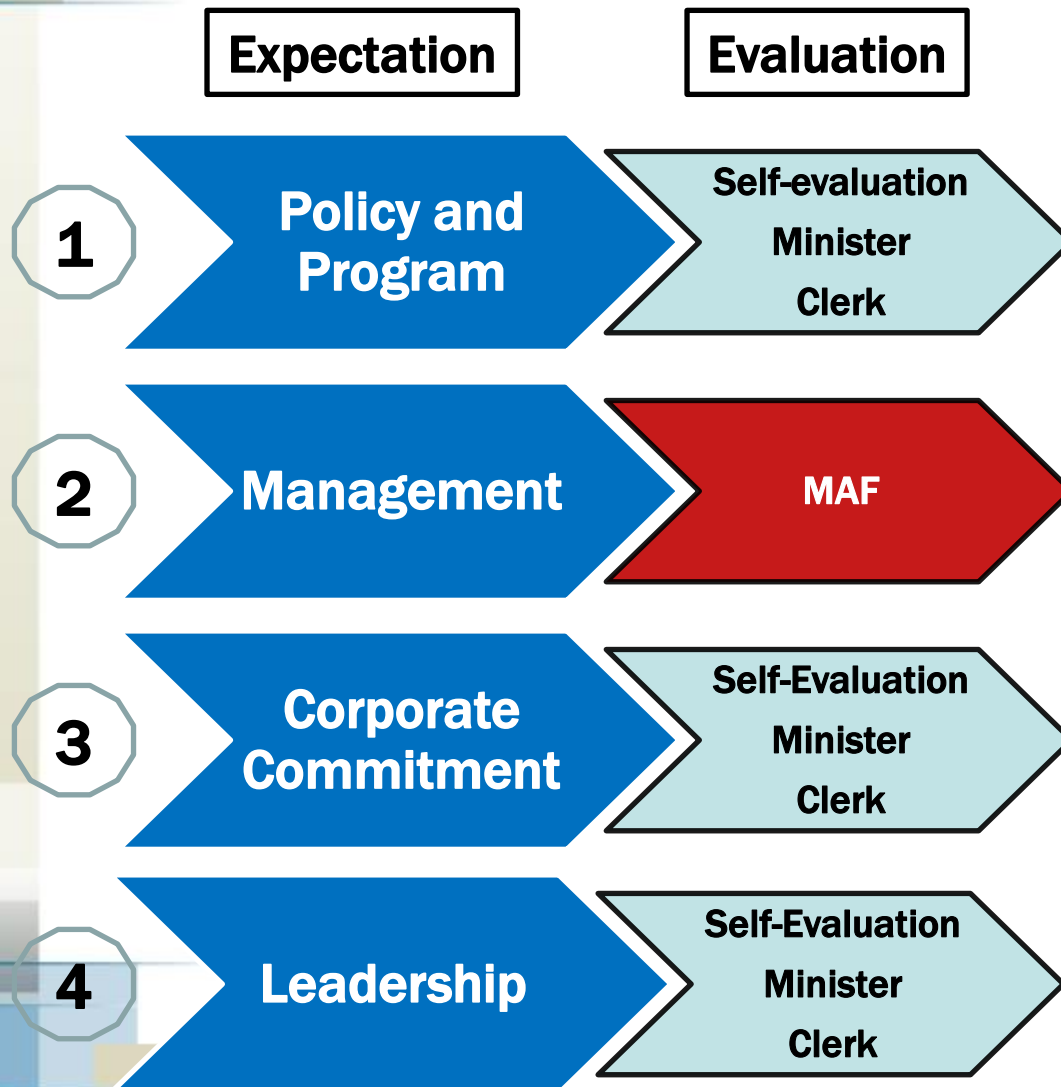
## To 2013

- ✓ Evident governance and infrastructure**
- ✓ Better integration of plans**
- ✓ Strengthened compliance and controls**
- ✓ Expanded focus on management performance**
- ✓ Cohesive communities of Practice**

# **10 Year Review – Elements of the Current Process that we Wanted to Keep**

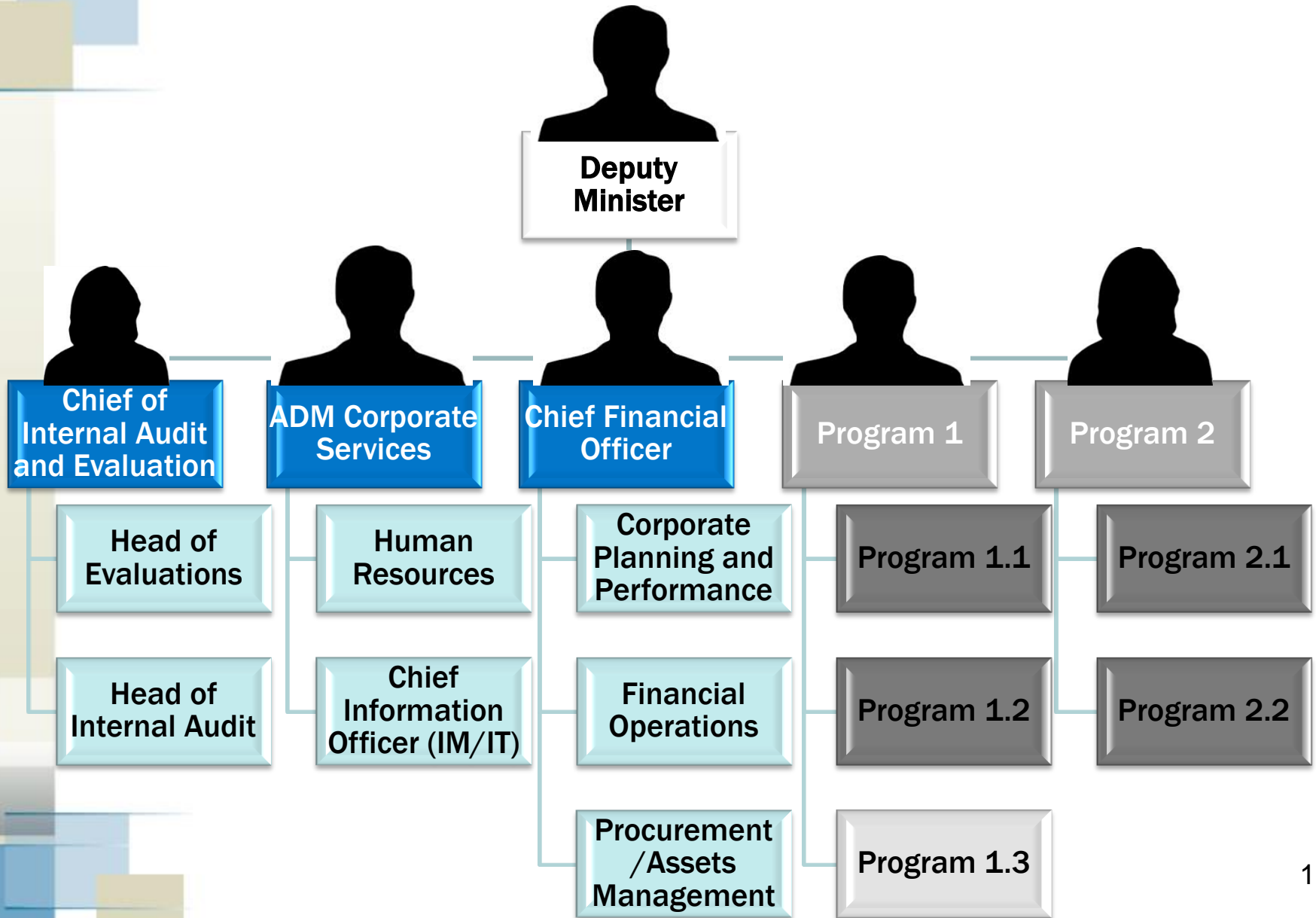
- **Link to Deputy Minister Performance**
- **Alignment with Accountabilities**
- **Self-Assessment**
- **Credibility**
- **Comparability**
- **Discipline**
- **Sharing of Best Practices and Capacity Building**

# Deputy Minister Performance



**Deputy Minister  
Performance**

# Alignment with Accountabilities



# Self-Assessment and Credibility

- Evidence based
- Grounded in policies
- Opportunity to see and dispute preliminary assessment
- Informed third party assessment



# Comparability

OVERVIEW OF 2011-12 MAF RESULTS

Organizations	No. of AOMs ASSESSED	OPPORTUNITY FOR IMP.				OVERVIEW OF 2011-12 MAF RESULTS											
		STRONG	ACCEPTABLE	ATTENTION REQUIRED	NO INFORMATION, UNRATED OR NOT APPLICABLE	AoM 1	AoM 2	AoM 4	AoM 5	AoM 6	AoM 7	AoM 8	AoM 9	AoM 10	AoM 11	AoM 12	AoM 14
					●●Values and Ethics	●●Managing for Results	●●Citizen-focused Service	●●Audit Function	●●Evaluation	●●Financial Management and Control	●●Management of Security	●●Integrated Risk Management	●●People Management	●●Procurement	●●Information Management	●●Asset Management	●●Investment Planning and Management of Projects
A	13	4	9	0	0												
B	13	4	8	1	0												
C	13	4	7	2	0												
D	13	2	7	4	0												
E	13	2	11	0	0												
F	13	1	12	0	0												
G	13	2	10	1	0												
H	13	6	7	0	0												
I	13	2	11	0	0												
J	13	3	8	2	0												
K	13	2	11	0	0												
L	13	3	9	1	0												
M	13	6	7	0	0												
N	13	5	8	0	0												
O	5	2	3	0	0												
P	13	1	11	1	0												
Q	13	4	8	1	0												
R	12	0	12	0	0												
S	12	1	10	1	0												
T	13	3	9	1	0												
U	13	1	12	0	0												
V	13	2	11	0	0												
W	13	2	10	1	0												
X	13	3	9	1	0												
Y	13	2	11	0	0												
Z	12	0	8	3	1												
AA	13	1	12	0	0												
BB	13	1	12	0	0												
CC	13	2	7	3	1												
DD	12	1	8	3	0												
EE	13	1	12	0	0												
FF	13	3	7	2	1												
GG	13	1	12	0	0												
HH	13	2	9	2	0												
II	13	3	8	2	0												
JJ	13	2	11	0	0												
KK	13	2	9	2	0												
LL	12	0	10	2	0												
MM	13	0	10	3	0												
NN	13	1	12	0	0												
OO	12	0	5	7	0												

STRONG	87			
ACCEPTABLE		383		
OPPORTUNITY FOR IMPROVEMENT			46	
ATTENTION REQUIRED				3

10	4	3	10	23	2	7	6	3	9	1	7	2
28	33	34	28	8	38	26	30	36	30	32	30	30
2	4	3	1	3	1	7	5	0	1	8	3	8
0	0	0	1	1	0	1	0	0	0	0	0	0

Legend: Strong, Acceptable, Opportunity for improvement, Attention required, No information, Unrated or Not Applicable

# Discipline – on Assessors



- Documents requested from departments must be reviewed and assessed
- 51% reduction in documents for core AoMs requested in MAF since 2007-2008

# Best Practices/Capacity Building



The ability to identify and share best practices has been one of the greatest contributions of the MAF assessment process

It has strengthened the overall capacity of the various communities (e.g. financial managers, HR managers, etc)

# **The renewed assessment process will follow these guiding principles:**

- **Reduce the risk of “false positives”**
  - **Use measures that will provide reliable, useful, actionable management information for decision-making by Deputy Ministers and TBS**
- **Reduce the reporting burden**
  - **Streamline assessments by using closed-ended questionnaires**
  - **Use documents being produced to meet legislative or policy requirements or regular departmental business whenever possible**
  - **Accept departmental attestation (e.g. CFO attestation)**
- **Foster predictability and stability of process with three year plans**
- **Align MAF and other oversight mechanisms and eliminate duplication**
- **Increase the focus on performance and benchmarking to allow comparisons between departments and over time**

# Management Categories Assessed through MAF

## Management Practices

- Infrastructure measures (e.g. existence of a governance structure, plan, framework)
- Process measures (e.g. reporting against a plan)
- Closed-ended questions

## Management Performance

- Outcome measures
- Output measures
- Service delivery measures
- Quantitative (numbers, percentages)

## Progress Management

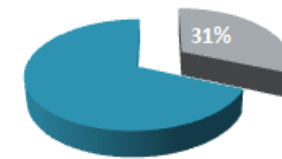
- Progress against expectations (e.g. phases for Common HR Business Processes implementation, timeframes for policy implementation)

# Management Practices - Example

- Under the current MAF, responses from departments are used to calculate a rating and are not shared.
- In the renewed MAF, results would be shared

Financial Management			
	Is an internal control management framework that sets out the departmental management of internal controls in place or under development?	Is an internal control management framework document approved by the Deputy Head?	Does the internal control management framework document summarize the roles and responsibilities of the key players in the internal control management?
Department A	yes	yes	yes
Department B	yes	no	yes
Department C	yes	no	no
Department D	no	yes	yes
Department Z	yes	yes	yes

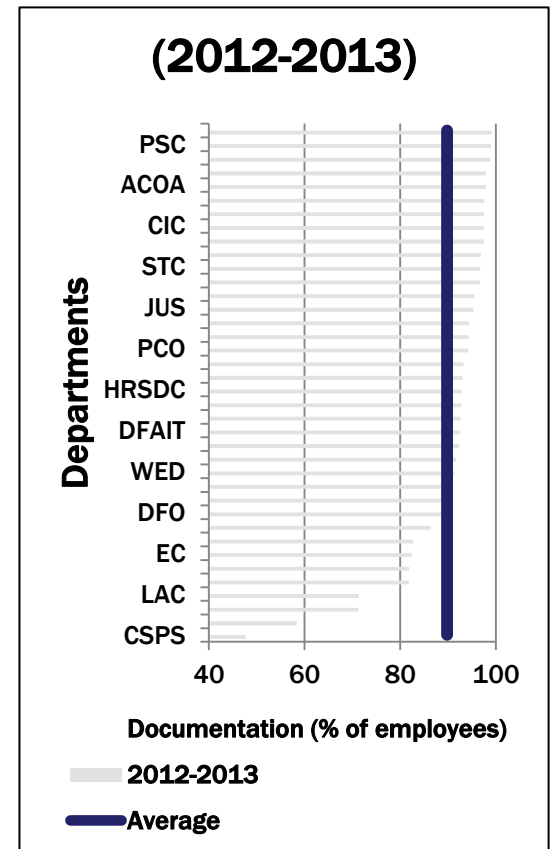
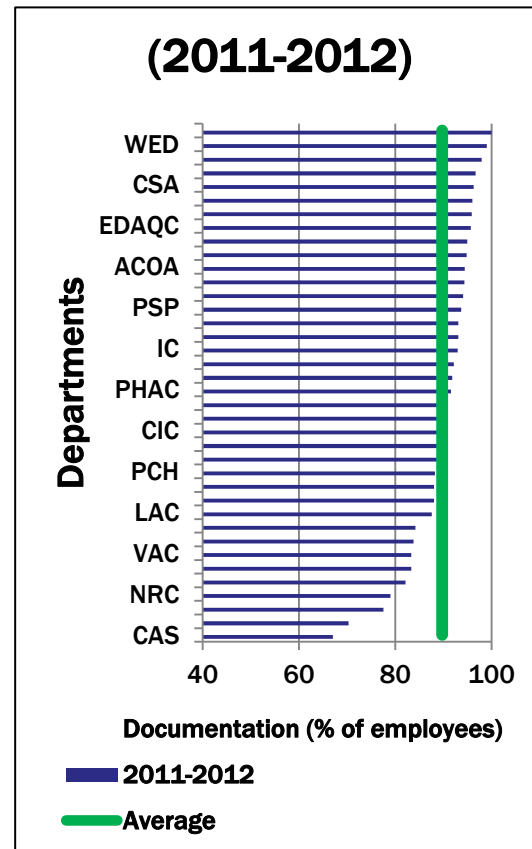
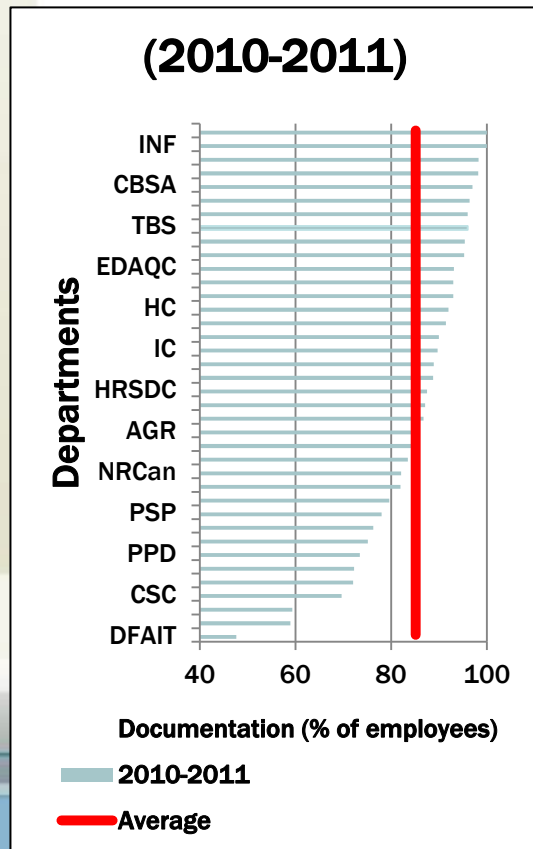
Does the internal control management framework document summarize the roles and responsibilities of the key players in the internal control management?



■ No  
■ Yes

# Management Performance – Example

% of employees at Department XYZ who have documentation setting performance expectations:



# Management Progress - Example

Progress on implementation of Common HR Business Processes tracked over two years

## Year 1

Common HR Business Process - Snapshot of Departmental Implementation Progress 21/12/2012							
	HR Planning, Work & Organization Design & Reporting	Job and Position Management	Staffing and Employee Integration	Total Compensation	Employee Performance, Learning, Develop & Recognition	Permanent and Temporary Separation	Workplace Management
Department A							
Department B							
Department C							
Department D							
Department E							
Department F							
Department G							
Department H							
Department I							
Department J							
Department K							
Department L							
Department M							
Department N							
Department O							
Department P							
Department Q							
Department R							
Department S							
Department T							
Department U							
Department V							
Department W							
Department X							
Department Y							
Department Z							
Department AA							
Department BB							
Department CC							
Department DD							
Department EE							
Department FF							
Department GG							
Department HH							
Department II							
Department JJ							

### Legend

Review of Process Area not initiated	Process are analyzed	Opportunities and/or actions have been identified and prioritized	Changes and/or improvement are being implemented	Process area fully implemented
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## Year 2

Common HR Business Process - Snapshot of Departmental Implementation Progress 25/07/2013							
	HR Planning, Work & Organization Design & Reporting	Job and Position Management	Staffing and Employee Integration	Total Compensation	Employee Performance, Learning, Develop & Recognition	Permanent and Temporary Separation	Workplace Management
Department A							
Department B							
Department C							
Department D							
Department E							
Department F							
Department G							
Department H							
Department I							
Department J							
Department K							
Department L							
Department M							
Department N							
Department O							
Department P							
Department Q							
Department R							
Department S							
Department T							
Department U							
Department V							
Department W							
Department X							
Department Y							
Department Z							
Department AA							
Department BB							
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Department GG							
Department HH							
Department II							
Department JJ							

### Legend

Review of Process Area not initiated	Process are analyzed	Opportunities and/or actions have been identified and prioritized	Changes and/or improvement are being implemented	Process area fully implemented
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# MAF Outputs – Proposed Reporting Approach

- **Department Results**

- A context page will provide tailored observations regarding areas where a department is doing well and those requiring attention and recommendations for the next MAF cycle
- The department's results will be presented within a broader comparative context to inform departmental discussions about performance

- **Government-wide Results**

- A summary of government-wide trends, opportunities for improvement and other information of relevance regarding the state of management practices and performance for each AoM
- The document will include details about the results of individual departments for key measures
  - Full results of all departments will be available on the MAF Portal (allowing departments to compare their results to other organizations)

- **TBS Input into the Deputy Minister Performance Assessments**

# MAF Outputs– A New Reporting Approach

**An assessment process that produces ratings**

**Reports with:**

- Ratings and assessment of only one department's results
- Text based qualitative analysis using standardized language in simplified reports

***“How do we get a Strong?”***

**An assessment process that produces metrics and information**

**Reports with:**

- Departmental results within a broader, comparative context
- Graphic and chart-based report with analysis of trends and findings

***“How do we improve our performance against this indicator?”***

# Renewed MAF...

## Addresses Weaknesses

- **Perception of false-positives**
  - ☑ Proposed approach clearly outlines what was reviewed, with increased use of quantitative evidence
- **Arbitrariness of one-size-fits-all approach to ratings**
  - ☑ A focus on information and metrics allows an organization to gauge their results and compare themselves to similar organizations
- **Reporting burden driven by production of MAF-only documents**
  - ☑ Evidence documents will be limited to those required by policy or produced as part of regular departmental operations
- **Qualitative assessment reports that do not lend themselves to analytics or provide government-wide context**
  - ☑ Replaced by reports that provide information, metrics and analysis

## Maintains Strengths

- **Discipline for TB oversight**
  - ☑ One pass process for assessing implementation of TB policies
  - ☑ View of government-wide results increases TBS ability to address trends and challenges related to policy expectations and performance
- **Communication of expectations and sharing of best practices**
  - ☑ Maintains link between TBS' policy centres and government-wide functional communities
  - ☑ Builds in the identification and sharing of best practices
- **Alignment of accountabilities within departments and with TB policies**
  - ☑ Alignment is maintained with new streamlined Areas of Management



# Questions / Comments