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Final review report

Review of corporate accommodation

Public Works and Government Services Canada

Office of Audit and Evaluation

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Introduction

1. This engagement was included in the Public Works and Government Services Canada (PWGSC) 2015-2018 Risk-Based Audit and Evaluation Plan.

Background

Responsibilities for office accommodation

2. PWGSC employs approximately 11,987 full-time equivalent employees (FTEs) including 8,185 FTEs in the National Capital Region. The provision of office space for employees is a key strategic corporate resource that contributes to PWGSC's organizational mandate, values and objectives. When appropriately managed, it can also enhance organizational and individual productivity.
3. On January 30, 2014 the Deputy Minister of PWGSC announced an internal realignment to consolidate and integrate similar functions within different branches of the Department. As a result, the Corporate Accommodation Directorate, which was previously under the Corporate Services and Strategic Policy Branch, joined the Finance Branch to create the new Finance and Administration Branch (FAB).
4. Both the Real Property Branch (RPB) and the Corporate Accommodation Directorate within the Finance and Administration Branch provide accommodation services to PWGSC, but on different scales. RPB is responsible for managing the Government of Canada's portfolio of assets used to provide approximately 6.5 million square metres (m²) of office space. Each federal department is provided with a space envelopeⁱ from this portfolio of assets. At PWGSC the space envelope, of 373,000 rentable m² at a cost of \$109 million, is managed by the Corporate Accommodation Directorate.
5. RPB is also responsible for providing property management services for its portfolio of assets, which are provided through an Alternative Service Provider arrangement (third party contractor). However, the Corporate Accommodation Directorate has the delegated authority to engage directly with the Alternative Service Provider if the cost of a property management service contract is less than \$40,000, under the Tenant Services Program. In the last fiscal year 2014-15, the Corporate Accommodation Directorate managed approximately \$640,000 of tenant service requests provided by the Alternative Service Provider.
6. The Corporate Accommodation Directorate has 16 FTEs divided into a strategic unit and an operational unit. The strategic unit is responsible for managing and ensuring the integrity of the national space envelope. The unit is also responsible for developing policies and

ⁱ Total amount of rentable square meters a department can occupy by fiscal year based on authorities provided to PWGSC by the Treasury Board.

processes and developing accommodation strategies. The operational unit is responsible for managing the national space envelope, as well as the Tenant Services Program for PWGSC within the National Capital Region. This includes day-to-day requests from clients such as: office moves; space reallocation; improving ergonomics; making repairs; and coordinating telecommunication for projects. Although the national space envelope is managed within the Corporate Accommodation Directorate, the day-to-day accommodation services in the regions are handled within the regions.

Policy and priority context

7. The Treasury Board *Common Service Policy* and the *Policy on Management of Real Property* provide authority to PWGSC (through the RPB) to set the standards for office accommodation. RPB has developed the Framework for Office Accommodation and Accommodation Services, the *Space Allocation Standards* and the *Fit-Up Standards* to guide these activities government-wide.
8. To help ensure that all departments are using the minimum amount of space necessary for effective program delivery, Treasury Board calculates the amount of space envelope that should be funded for a department based on the number of FTEs and the type of services the department offers. This is the maximum amount of space that Treasury Board will pay for that department (Non-Reimbursing Rent). If the department needs additional space beyond that which Treasury Board has allocated to it, the department must pay for the additional space itself through its budget (Reimbursing Rent). As of March 31, 2015, PWGSC uses space totaling \$91.6 million in Non-Reimbursing Rent and \$16.6 million in Reimbursing Rent (including \$10.7 million of self-fundedⁱⁱ programs).
9. In April 2010, the Prime Minister wrote to the Minister of PWGSC and the President of the Treasury Board requesting steps be taken to ensure that federal departments appropriately manage spending on building and maintenance services including corporate accommodation services. Additionally, in Budget 2012, PWGSC (RPB) was asked to introduce new office space standards in Crown-owned and federal-government-occupied buildings. In response, PWGSC's RPB launched a space optimization and space recapture program, as well as the Workplace 2.0 initiative to reduce most departments' office space to pre-determined levels specific to each department, based on the number, type and size of national real estate holdings within each portfolio. This initiative also has the goal of reducing the national average space allocation for general office accommodation from 16 m² to 14 m²/person by 2021.
10. The Corporate Accommodation Directorate is responsible for implementing space optimization and Workplace 2.0 initiatives on behalf of PWGSC and has made progress in capturing and planning space optimization. A seven-year plan to reduce the Department's

ⁱⁱ Self-funded programs are revenue generating programs that are responsible to pay for their accommodation needs, such as Translation Bureau.

space envelope has been in place since 2012. The targets are scheduled on a yearly basis, with a goal to achieve a reduction of 16,247 m² by the end of seventh year in 2019. The Directorate has reported being ahead of its projected reduction project as of March 2015.

11. Currently, the Directorate is in the process of establishing an Accommodation Renewal Project Management Office to focus on the implementation of the Workplace 2.0 government-wide initiative. The Directorate has set a goal to have all PWGSC office space comply with the Workplace 2.0 standard by 2021.

Focus of the review

Objectives

12. The objectives of the Review are to determine whether:
 - Adequate control mechanisms are in place to ensure effective and efficient delivery of accommodation services for the Department; and whether
 - An effective space management framework is established to achieve space optimization for the Department

Scope

13. The scope of the Review focused on assessing how risks related to the management controls in place for accommodation services and space management were addressed to achieve space optimization for the period of April 1, 2014 to August 30, 2015.
14. The scope excluded the following areas as they are managed by different groups:
 - Accommodation services provided by the RPB
 - Material management activities including the disposal or procurement activities associated with coordination of physical work places
 - Fleet management
 - Warehousing/inventory management; and
 - Regional accommodation activities
15. It's noteworthy that financial controls in place related to payment to the service provider for accommodation service (i.e. tenant direct) were excluded from the scope as in the past several years, the Office of Audit and Evaluation has performed two internal reviews (2010-802 & 2012-712) and one third party audit (2010-715) directly or indirectly related to these transactions managed by the Corporate Accommodation Directorate. These are separate from the management controls over accommodation services, which are included in the scope.
16. More information on the Review objective, scope, approach and criteria can be found in the section "About the Review".

Statement of conformance

17. The Review conforms with the *Internal Auditing Standards for the Government of Canada*, as supported by the results of the quality assurance and improvement program.
18. A Review provides a moderate level of assurance by designing procedures so that the risk of an inappropriate conclusion being drawn based on the review procedures being performed is reduced to a moderate level. These procedures are normally limited to inquiry, analytical procedures and discussion. Such risk is reduced to a moderate level when the evidence obtained enables us to conclude that the subject matter is plausible in the circumstances.

Observations

19. Based on the preliminary findings identified during the scoping phase, we concluded that a comprehensive audit may not add additional value to the Department at this time. With the recent change in management and reporting structure, the current planned enhancement of the Corporate Accommodation Management Framework and the creation of an Accommodation Renewal Project Management Office, a review, with a short timeline, will better contribute to the development of the departmental Enhanced Corporate Accommodation Management Framework.
20. The observations are intended to provide, based on the information gathered during the Review, an assessment of the existing situation against the Review objectives/scope as of August 31, 2015. We encourage FAB to review the observations below and consider the merits of implementing measures to address the issues identified.

Management control framework

Departmental Accommodation Management Framework

There is a need to enhance the Departmental Accommodation Management Framework

21. A Management Control Framework sets out a series of expectations for sound management practices. It facilitates the organization achieving its mandate. Treasury Board's Guide to the Management of Real Property-Appendix D: Accommodation Guidance for Departments suggests that departments develop a departmental accommodation management framework appropriate to their requirements. At a minimum, this departmental framework should include clear accountability and informed decision-making structures suitable for individual organizational needs. It should also include appropriate policies, standards and guidance for its accommodation requirements. In addition to Treasury Board's Guide to the Management of Real Property, RPB introduced the Framework for the Office Accommodation and Accommodation Services, which also

requires each tenant government department/agency to develop an internal accountability framework for the management of accommodation.

22. On June 30th, 2015, the departmental Executive Committee (EXCO) approved a new Accommodation Management Framework presented by FAB. The framework outlined improvements needed in the areas of accommodation management, which includes centralization of control of national space, maximization of use of office space, clarification of accountabilities among stakeholders, etc. While there is an approved Departmental Accommodation Management Framework, the Department should establish comprehensive policies and procedures to ensure it meets the Treasury Board's Guide to the Management of Real Property or RPB's Framework for Office Accommodation and Accommodation Services requirements.

Accountabilities, roles and responsibilities

There is an opportunity to clarify the Corporate Accommodation Directorate's accountabilities, roles and responsibilities

23. Clear roles and responsibilities for accommodation services and space management are essential for the success of accommodation management. Clarity is even more critical given that accommodation management involves many stakeholders including RPB, FAB, all PWGSC branches, as well as the third-party service provider. Clear roles and responsibilities support the effective coordination among all parties, which in turn has an impact on the productivity and quality of accommodation services.
24. The responsibility for authorizing and managing accommodation services projects involves both the contract authorityⁱⁱⁱ and project authority^{iv}. Based on the cost of the project, the contract and project authorities can be the same or different. At PWGSC, RPB has delegated contract authority for accommodation services projects costing over \$40,000, while the Corporate Accommodation Directorate has the contract authority for those projects costing under \$40,000. For implementing accommodation services projects, the Corporate Accommodation Directorate is the project authority regardless of the associated costs.
25. We found there are no formalized documents that clearly outline the accountabilities, roles, and responsibilities of the various stakeholders. This lack of documented roles and responsibilities has led to disagreement on methods of allocating tasks of projects over \$40,000 between the Corporate Accommodation Directorate and RPB. Furthermore, as noted in previous internal reviews, improved clarity in roles and responsibilities would help

ⁱⁱⁱ The contracting authority is responsible for oversight of the Contract, and any changes to the Contract must be authorized in writing by the Contracting Authority.

^{iv} The project authority is responsible for implementing the scope of the work as defined under the Contract, which can only be modified by the Contract Authority.

enhance financial controls, such as verification of the Alternative Forms of Delivery Contracts project billings, change orders, payment monitoring and updating project data in the information system.

26. With respect to space management, the role of the Corporate Accommodation Directorate could be better documented and communicated. The situation has created certain difficulties for the Directorate. For example, branches expect space occupied in the past to remain in their possession going forward and are sometimes hesitant to release excess capacity. The Corporate Accommodations Directorate did not have clear authority to recapture excess space prior to June 30, 2015. Based on discussions, it was also noted that there may be evidence of branches approaching RPB for space requests and in some cases RPB assigning or promising space without discussing it with the Corporate Accommodation Directorate.
27. We also noted an opportunity for improving the clarity of roles and responsibilities related to Workplace 2.0. RPB designs the Workplace 2.0 standards and is the contract authority for fit-up projects. The Corporate Accommodation Directorate is the project authority responsible for implementing Workplace 2.0 standards and ensuring the success of the projects. The achievement of the objective of Workplace 2.0 requires extensive cooperation and coordination among stakeholders.
28. We believe there is an opportunity to improve the clarity of accountabilities, roles and responsibilities related to accommodation services, space management, and Workplace 2.0 initiatives. With the change of the reporting relationship of the Directorate in January 2014, FAB has taken some steps to address these issues. As mentioned in the above section, FAB presented an Enhanced Corporate Accommodation Management Framework at EXCO, in which they proposed a new strategic approach to manage departmental office spaces and implement Workplace 2.0. FAB received approval on the principle of centralized control for managing the departmental office space. With this approval, the Directorate is now in a position to provide additional clarity.

Processes and procedures

There is a need to develop procedures to identify and recapture space

29. Processes and procedures provide an authoritative reference for employees concerning space management activities. Well-developed processes and procedures can improve the effectiveness and consistency of space management.
30. We found an internal document that outlines the procedures for managing new space when a new program is created or an existing program is growing. However, we found no processes/procedures that exist on how to manage vacant office space (i.e. how vacant space is identified, recaptured, or reallocated). We believe there is an opportunity to develop procedures related to space recapture.

Planning

The Directorate needs to develop operational and strategic plans

31. Business planning is an important means by which management supports stewardship, prudence, accountability and the delivery of an organization's mandate in an efficient, effective, and coordinated manner.
32. We found formal planning activities are limited. In 2014-15 there was an attempt to develop an annual accommodation operation plan by the Directorate; they requested forecasts of upcoming accommodation services from all branches, but no responses were received. We were informed in the majority of cases where accommodations services are requested, the Corporate Accommodation Directorate does not receive advance notifications from its clients, making it difficult for the Directorate to plan its work. This causes the Directorate to serve their clients on a reactive basis. An opportunity exists to integrate the accommodation service planning process into the Department and branches' annual budgets and staffing planning processes. Such an exercise would facilitate annual operational plan efforts.
33. The Directorate is also responsible for delivering a key departmental commitment of implementing the Workplace 2.0 government-wide initiative by 2021. Given RPB's role as a common service provider and leader in facilitating this change through the Workplace 2.0 initiative, the manner in which the Department implements this initiative corporately is important to the Departments' reputation and success. We noted that there was no systematic short-term/long-term integrated Workplace 2.0 implementation planning process. Given the significance of the initiative and the many stakeholders involved, we believe there is an opportunity to establish a formal strategic planning process to set priorities, allocate resources and establish accountability among the stakeholders within the Department.

Performance measurement including service standards

There is an opportunity for the development and implementation of a service standard for the Accommodation Service Program

34. Performance measurement is a tool used to plan and manage the collection of data for analysis and reporting. This is important because it allows management to take the actions needed on a timely basis to ensure desired program objectives are attained. Management needs to establish and monitor actual performance against planned results and performance measures, including service standards, and adjust its course of action as needed.
35. The Finance and Administration Branch Integrated Business Plan for 2014-15 outlines performance measurement targets for the Corporate Accommodation Directorate. The targets include a 70 percent client satisfaction rating for accommodation services, as well

as completion of three Workplace 2.0 projects and a PWGSC space utilization rate of 18.4 m²/person for space management for the 2014-15 year.

36. There has been limited information reported on performance results related to accommodation standards. To measure client satisfaction, a survey of Departmental branches was conducted in early 2015 and included questions related to accommodation projects, minor tenant service requests, parking and acquisition and management of office space. The Corporate Accommodation Directorate is analyzing the results to determine the actions needed to address issues raised in the survey.
37. The Directorate reported the completion of two planned Workplace 2.0 projects in the National Capital Area. The third Workplace 2.0 project was rescheduled to be completed in 2016 due to a change of the RPB contractor in delivery of property management service. Information presented to EXCO on September 30, 2015 indicated the Department had a space utilization rate of 18.9 m²/person as of March 31, 2015, which was higher than the targeted utilization rate of 18.4 m²/person.
38. We found no service standards were established for the Accommodation Service Program. As such, we believe an opportunity exists to develop service standards that allow clients to understand the level of performance they can expect.

Space optimization

Opportunities exist to enhance the system/tools to capture information to facilitate space optimization

39. PWGSC occupies approximately \$107 million worth of space annually, resulting in one of the highest expenses after salaries. It is important to ensure the minimum amount of office space possible is occupied and the use of government resources are maximized by having cost-effective corporate accommodations. According to the RPB Framework for Office Accommodation and Accommodation Services, departments are accountable for ensuring that the amount of space occupied during their tenancy is the minimum necessary for effective program delivery and the most economic use of government resources.
40. Space optimization can be broken down into both the utilization of the buildings by ensuring that the maximum number of workstations are integrated into the space and the utilization of the workstations by minimizing the number of vacant workstations. Well-managed office space utilization reduces the total space needed by departments and leads to cost savings.

New initiative/program

41. As part of the Deficit Reduction Action Plan since 2012, a seven-year plan to reduce the space envelope of the Department has been put in place by the Directorate. The targets

are scheduled on a yearly basis, with a goal of achieving a reduction of 16,247.2 m² by the end of seventh year in fiscal 2018-19. The Directorate has reported being ahead of its plan and has so far reduced departmental space usage by 8,964 m² in the past three years.

42. In addition to the Deficit Reduction Action Plan space reduction program, the Directorate is responsible for implementing Workplace 2.0. Workplace 2.0 is an initiative to modernize the workplace and increase the utilization of building space government-wide. Workplace 2.0 sets space reduction guidelines for the amount of office space allocated to each employee. The Corporate Accommodation Directorate's designers use Workplace 2.0 guidelines when creating floor plans to meet the space utilization targets. Currently the Directorate is planning to refit all towers in the Portage complex, with a phased migration strategy that will be confirmed early to mid-2016.
43. As Workplace 2.0 is one of the departmental priorities, an Accommodation Renewal Project Management Office has been created to manage its implementation. The goal is to implement Workplace 2.0 by 2021 for all departmental staff and achieve the goal of 14 m²/person for office accommodation.

Information captured on space inventory and utilization

44. To optimize the use of space, an inventory of occupancy data (i.e. used and available space) is necessary. However, we found accurate and timely occupancy data is not available.
45. To capture occupancy data, two information systems are used: Archibus and OASREP. Archibus reports the occupancy and vacancy by floor and by building. This system is owned by the RPB and is accessible by the Corporate Accommodation Directorate to track space. The information in the system is not always up to date because it is not connected or communicated to any other systems such as the HR system. Accordingly, walkthroughs of buildings are required to update occupancy information. We were notified that while walkthroughs were done on a bi-monthly basis in Place du Portage and quarterly in Sir Charles Tupper, the system was only updated on an ad hoc basis for other buildings because it is labour intensive. Infrequent and irregular updates do not provide the Directorate with accurate occupancy information, resulting in potentially missing space saving opportunities.
46. The other information system, OASREP, provides data regarding the Occupancy Instruments (an agreement between a Department and RPB to use that physical location). We were informed the information in the OASREP system can sometimes carry duplicates and inconsistencies. As a result the Corporate Accommodation Directorate is required to verify the accuracy of the information before using it. Furthermore, as the Corporate Accommodation Directorate is not the primary owner of these systems, not all of the information required by the Directorate is captured or can be obtained from these two systems alone.

Office space usage status

47. The Department has made progress in reducing space through the space reduction initiatives. However, further opportunities may exist to increase potential savings and utilization rates of the existing space.
48. Between the 2009-10 and the 2014-15 fiscal years the amount of reimbursing rent (excluding self-funded programs of \$10.7 million in 2014-15) has increased from \$1.7 million to \$5.9 million. The National Capital Region is the largest user of reimbursing rent. The amount in that Region increased from \$1.5 million in 2009-10 to \$4.4 million in 2014-15. In principle, the space envelope provided by TBS, with the adjustment through TB submission for program growth and contraction of the program, should be the occupancy level necessary for a department. The reimbursing rent should be kept a minimum, as TBS funds the predetermined occupancy level based on number of full-time employees of a department. A review and analysis of the increasing trend of reimbursing rent will help the Directorate identify the reasons and establish control mechanisms to ensure the Department's space utilization is optimized.
49. One of the key indicators of effective space management is the office vacancy rate. Currently the National Capital Region has an average workstation vacancy rate of 24 percent compared to the other regions, where it is 11 percent. The national average for the Department is 19 percent. FAB is aware of the need to improve workstation vacancy in the Department as highlighted in the presentation to EXCO on September 30, 2015. The Branch is in the process of implementing an accommodation renewal project to improve overall space utilization and decrease the total costs of accommodation.

Conclusions

50. Accommodation and space management is a key strategic corporate resource used to contribute to the Department's mandate, value and objectives. It has an impact on individual and departmental productivity. With the government priority on workplace renewal and pressure to reduce operational costs, the development and implementation of an effective accommodation management framework is crucial in supporting the accountability of PWGSC.
51. Overall, the Review identified potential gaps and opportunities for improvement to control mechanisms in the areas of accountabilities, roles and responsibilities; policies and procedures; accommodation planning; performance measurement; and space management.
52. With the recent change in management and reporting structure, the current planned enhancement of the Corporate Accommodation Management Framework and the creation an Accommodation Renewal Project Management Office, FAB is in a position to address the issues and implement changes.

Recommendation

53. It is recommended that the Chief Financial Officer FAB consider the issues identified in the Review in the development of the action plan to enhance the departmental management framework and management controls in corporate accommodation.

Management response

54. Management has had the opportunity to review the Chief Audit and Evaluation's Review Report on Corporate Accommodation and agrees with the conclusions and issues found therein.
55. The Review Report is timely as we are in the midst of implementing our Departmental Accommodation Management Framework to ensure better support to senior management as well as clarifying roles and responsibilities to partners and stakeholders in the Department. Highlights of actions taken to date include the creation and approval of a comprehensive framework, development of a Program Charter with the Real Property Branch on Workplace 2.0, the creation of a Directive on Tenant Service project requests and the streamlining of processes. As we continue our transformation efforts, the results of the Review Report provide a clear indication of the issues that need to be considered and addressed. Planned actions are identified in our detailed Management Action Plan.

Management Action Plan

Departmental Accommodation Management Framework

- 1.1 The Departmental Accommodation Management Framework model for transformation was created and approved in June 2015.
- 1.2 Finalize development and implementation of the framework components.

Accountabilities, roles and responsibilities

- 2.1 Develop Governance structure with terms of reference developed to clarify roles and accountabilities for Workplace2.0 modernization.
- 2.2 Develop program charter with the Real Property Branch on Workplace 2.0.
- 2.3 Finalize the documentation of accountabilities, roles and responsibilities and include in related policies, procedures and internal directives as part of the framework.

Processes and procedures

- 3.1 Develop principles for the intake of all facilities management requests.
- 3.2 Develop a directive on tenant service project requests (decision-tree).
- 3.3 Update policies and procedures, obtain formal approval and communications.

Planning

- 4.1 Develop a national strategic accommodations plan for space planning (five-year plan).

Note: Phased approach for overall plan (ending December 2016).

Performance measurement including service standards

- 5.1 Gather best practices from OGDs on service standards / performance measures.
 - 5.1.1 Document existing service standards, create new standards as needed and develop key performance indicators for PWGSC; and
 - 5.1.2 Implementation of service standards and performance measures.

Space optimization

- 6.1 Finalize the review of relevant space info and data from all sources and integrate into a single appropriate tracking and reporting mechanism/system.

About the review

Authority

56. This engagement was included in the Public Works and Government Services Canada (PWGSC) 2015-18 Risk-Based Audit and Evaluation Plan.

Objective

57. The objectives of the Review are to determine whether:

- Adequate control mechanisms are in place to ensure effective and efficient delivery of accommodation services for the Department; and
- An effective space management framework is established to achieve space optimization for the Department

Scope and approach

58. The scope of the Review focused on assessing how risks related to the management controls in place for accommodation services and space management were addressed to achieve space optimization for the period of April 1, 2014 to August 30, 2015.

59. The scope excluded the following areas as they are managed by different groups:

- Accommodation services provided by the RPB
- Materiel management activities including the disposal or procurement activities associated with coordination of physical work places
- Fleet Management
- Warehousing/inventory management; and
- Regional accommodation activities

60. It's noteworthy that financial controls in place related to payment to the service provider for accommodation service (i.e. tenant direct) were excluded from the scope as in the past several years, the Office of Audit and Evaluation has performed two internal reviews (2010-802 & 2012-712) and one third party audit (2010-715) directly or indirectly related to these transactions managed by the Corporate Accommodation Directorate. These are separate from the management controls over accommodation services, which are included in the scope.

Criteria

61. The criteria for this Review were derived from the results of the detailed risk assessment and were developed by referencing the Treasury Board Secretariat's Audit Criteria related to the Management Accountability Framework: A Tool for Internal Auditors, the TB Guide to the Management of Real Property-Appendix D: Accommodation Guidance for

Departments and RPB's Framework for Office Accommodation and Accommodation Service and other relevant TB accommodation policies, directives and guides.

62. The following review criteria were assessed during this Review:

- Roles, responsibilities and authorities for the delivery of accommodation services are well defined and clearly communicated
- Multi-year and annual operational plans exist that support the Directorate in discharging its responsibilities to meet Government space optimization targets and standards
- Applicable departmental policies and procedures for corporate accommodation activities exist, are up-to-date and are consistently applied
- Performance and productivity measures are established and monitored to ensure accommodation activities are performed in an efficient, effective, and compliant manner
- Relevant, timely and accurate information on space utilization is captured and available for accommodation planning and decision making

Review work completed

63. Review fieldwork for this Review was substantially completed on August, 2015.

Review team

64. The Review was conducted by members of the Office of Audit and Evaluation, overseen by the Director of Continuous Auditing and Advisory Services and under the overall direction of the Chief Audit and Evaluation Executive.

65. The Review was reviewed by the quality assessment function of the Office of Audit and Evaluation.