

**TREASURY BOARD OF CANADA SECRETARIAT DETAILED ACTION PLAN**  
to the recommendations of the Independent Auditor's Report of the Modernizing Information Technology Systems

Report Ref. No.	OAG Recommendation	Departmental Response	Description of Final Expected Outcome/Result	Expected Final Completion Date	Key Interim Milestones (Description/Dates)	Responsible Organization/ Point of Contact (Name, Position, Tel #)	Indicator of Achievement (For Committee Use Only)
31	<p>Using its experience with the Benefits Delivery Modernization programme, Employment and Social Development Canada should work with the Treasury Board of Canada Secretariat to</p> <ul style="list-style-type: none"> <li>develop and implement an approach to estimating and reporting costs for large multi-year information technology projects that could also benefit other government departments planning similar projects. Such an approach could lead to costing that is more realistic and precise.</li> <li>ensure that any future changes (including to cost estimates or timelines) do not result in the transformation component begin curtailed or eliminated.</li> </ul> <p>In carrying out this recommendation, we encourage the department to consider approaches that have been used in other long-term initiatives.</p>	<p>Agreed.</p> <p>TBS continues to work with ESDC and the other organizations leading IT transformation programmes to leverage lessons learned, strengthen the Government of Canada IT costing capacity, and help deliver more credible costing information to decision makers.</p> <p>For example, in addition to the TBS <a href="#">Guide to Costing</a> updated in May 2023, the Government of Canada IM/IT Initiatives Cost Breakdown Structure was made available in December 2022 to assist departments with the costing of IT programmes and projects, and a document focused on costing guidance specifically for IM/IT enabled initiatives is planned for Fall 2023.</p> <p>As additional guidance is developed to further support departments, it will be made available through the Costing Community of Practice GCpedia site where TBS's existing suite of products can be accessed by departments.</p>	<p>Targeted costing guidance on IM/IT enabled initiatives is available for the Government of Canada Costing community.</p>	<p>By December 31, 2023</p>		<p>Nicole Thomas, Executive Director, Costing, Charging, and Transfer Payments</p> <p>343-549-8797</p>	