

**CANADA BORDER SERVICES AGENCY DETAILED ACTION PLAN**  
to the recommendations of the OAG Audit of ArriveCAN

Report Ref. No.	OAG Recommendation	Departmental Response (to be included in the report)	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)
26.	Canada Border Services Agency should maintain accurate financial records by correctly coding and allocating expenses to projects. To better support those actions, Canada Border Services should work with contractors to obtain invoices that accurately detail the work completed by each resource, by product, contract or task authorization.	<p>Agreed. As a first step to ensure consistency across all procurement, the CBSA's Procurement function was centralized and regrouped under one organization, the CBSA Procurement Directorate. The Agency also launched a comprehensive improvement plan to further strengthen management controls at all levels across the CBSA and improve governance across the procurement function.</p> <p>To address this recommendation and prevent similar occurrences in the future, the CBSA will:</p> <ul style="list-style-type: none"> <li>Require contractors to clearly identify the relevant financial codes on their invoices by March 31, 2024.</li> <li>Develop and implement procedures to ensure the financial coding is consistently being applied across all areas of the Agency by March 31, 2024.</li> <li>Ensure the consistent application of financial coding through invoice processing compliance reviews, aligned to approved budgeted activities, across all areas, by July 31, 2024.</li> </ul> <p>The Agency will ensure compliance with procurement processes and the consistent application of the new</p>	<p>The CBSA's financial coding consistently reflects the appropriate project or activity, being worked on by the contracted resources.</p> <p>The invoices provided to the CBSA for contracted services are detailed, with accurate coding, and where appropriate subject to automated system controls.</p>	July 31, 2024	<p>Launch a comprehensive Management Improvement Plan to further strengthen management controls at all levels across the CBSA. This includes a detailed Procurement Improvement Plan aimed at improving governance and controls across the procurement functions. (March 31, 2024)</p> <p>As part of the 2024-25 Budget allocation process, the Financial Management Advisors will ensure that Cost Centre Managers have all of the necessary tools to correctly code resources to the approved projects, programs and activities, which are included in the Integrated Business Plans. (Completed and ongoing)</p> <p>Improve the accuracy of financial records by:</p> <ul style="list-style-type: none"> <li>Requiring contractors to clearly identify the relevant financial codes on their invoices by March 31, 2024.</li> <li>Developing and implementing further changes to the standard operating procedures, including a requirement for all Cost Centre Managers to enter vendor related information into the financial management system, to ensure the financial coding is consistently being applied across all areas of the Agency by March 31, 2024.</li> </ul>	Jonathan Moor, Vice-President, Finance and Corporate Management Branch, 613-948-8604	

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		guidance, including the work completed by each resource, which will be assessed and reported on as part of the new Assurance Reviews, by July 31, 2024.			<ul style="list-style-type: none"> <li>Ensuring the consistent application of financial coding through invoice processing compliance reviews, aligned to approved budgeted activities, across all areas, by July 31, 2024.</li> </ul> <p>Administer and report on quarterly quality assurance reviews, of sampled procurement files, to assess the adequacy of documentation provided on invoices and compliance with the new Standard Operating Procedures and guidance. (starting July 31, 2024 and ongoing)</p>		
47.	Public Health Agency of Canada and Canada Border Services Agency should fully document interactions with potential contractors and the reasons for decisions made during non-competitive procurement processes and put in place a process to ensure compliance with the requirements of the contracting policy.	<p>Agreed. The CBSA's improved governance over procurement includes a new Contract Review Board to review and approve contracts and task authorizations. Recognizing the need to ensure sound stewardship of public funds, the new governance structure will provide additional oversight on all contracting activities, focusing on delivering value for money and alignment with procurement and project management policies. (Completed)</p> <p>To support the integrity in contracting activities, the CBSA will implement a requirement for staff to report interactions with potential vendors by March 31, 2024.</p> <p>The Procurement Directorate will also ensure compliance by acting as the single window for interactions with vendors in the context of the procurement process. (Completed)</p>	<p>The CBSA displays the highest level of integrity during interactions with all vendors.</p> <p>The Procurement Directorate has oversight of all interactions with contractors and potential contractors, and will ensure that the procurement files contain all of the required documentation.</p>	July 31, 2024	<p>Create a new Contract Review Board to review and approve contracts and task authorizations and improve governance of contract oversight. (Completed)</p> <p>Implement reporting on interactions with potential vendors for integrity monitoring. (March 31, 2024)</p> <p>Reorganize the operations of the Procurement Directorate to ensure that dedicated procurement advisors are available to assist and oversee activities in the Agency's branches and regions. This new organization acts as the single window for interactions with vendors in the context of the procurement process. (Completed)</p> <p>Administer and report on quarterly quality assurance reviews, of sampled procurement files, to assess the adequacy of documentation in relation to interactions with potential contractors and overall</p>	Jonathan Moor, Vice-President, Finance and Corporate Management Branch, 613-948-8604	

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		<p>The Procurement Directorate will monitor compliance by developing regular risk-based reviews of contracting files. The new Assurance Program in 2024-25 will ensure the consistent application of the new guidance by reviewing the documentation held in the procurement files. The results of the Assurance Reviews will be presented to the Executive Committee on a quarterly basis, starting July 31, 2024.</p>			<p>compliance with the new Standard Operating Procedures. (Starting July 31, 2024 and ongoing)</p>		
49.	<p>Canada Border Services Agency should require that all contracts and task authorizations be reviewed by their Procurement directorate for compliance with the applicable policies and guidelines. Furthermore, they should review the effectiveness of key procurement controls by regularly testing them to ensure they are working effectively.</p>	<p>Agreed. The CBSA has strengthened its Procurement Directorate to enable more effective oversight of all contracting activities in the Agency. This includes ensuring that all procurement actions are flowed through the Procurement Directorate. (Completed)</p> <p>The CBSA has created a new Contract Review Board with responsibility for reviewing and approving contracts and task authorizations, which will also help to ensure that all procurement activities are being managed through the Procurement Directorate. (Completed)</p> <p>The new Assurance Program in 2024-25 will ensure the consistent application of the new guidance and the documentation held in the procurement files. The results of the Assurance Reviews will be presented to the Executive Committee on a quarterly basis, starting July 31, 2024.</p>	<p>The Procurement Directorate has oversight of all contracts and task authorizations required by the Agency, to ensure completeness and provide assurance that they follow the applicable policies and guidelines, on a consistent basis.</p> <p>The Contract Review Board reviews and approves contracts and task authorizations, and will be provided with quality assurance reviews results on a quarterly basis.</p>	July 31, 2024	<p>Centralize all contracting activities under one organization, and create a new Contract Review Board to review and approve all contracts and task authorizations. All submissions to the Contract Review Board require prior review and endorsement by the Procurement Directorate. A new memorandum of understanding with Public Services and Procurement Canada has also clarified roles and responsibilities with respect to interactions between technical and contracting authorities. (Completed)</p> <p>Administer and report on quarterly quality assurance reviews of sampled procurement files to assess the adequacy of documentation and compliance with the new Standard Operating Procedures. (Starting July 31, 2024 and ongoing)</p> <p>Within all 2023-24 performance management agreements for executives and non-executive people managers,</p>	Jonathan Moor, Vice-President, Finance and Corporate Management Branch, 613-948-8604	

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					<p>include a commitment related to management excellence that ensures sound decision-making in areas of human resources, finance, procurement and asset and information management. (Completed)</p> <p>Within all 2024-25 performance management agreements for executives and non-executive people managers, include a performance measure specific to procurement that ensures management accountability for compliance with policies and procedures; oversight; monitoring; and, corrective actions for cases of non-compliance. (To be completed in July 2024)</p>		
59.	<p>The Canada Border Services Agency should ensure that potential bidders are not involved in developing or preparing any part of a request for proposals and should put in place controls that will prevent this from occurring.</p>	<p>Agreed. All headquarters staff with procurement responsibilities have completed four training courses to help remind them of their responsibilities and the processes required of them. (Completed)</p> <p>The Procurement Directorate will help prevent occurrences of vendors participating in pre-contractual conversations by acting as the single window for interactions with vendors in the context of the procurement process. In addition, to support the integrity of contracting activities, the CBSA will implement a requirement for staff to report interactions with potential vendors, by March 31, 2024.</p> <p>Further, employees with procurement responsibilities will be required to</p>	<p>The CBSA will ensure that its procurement processes are both transparent and consistent, in order to ensure that they do not undermine the fairness and openness of the bid solicitation process.</p>	September 30, 2024	<p>All headquarters staff with procurement responsibilities to complete four training courses to help remind them of their responsibilities and the processes required of them. (Completed)</p> <p>Reorganize the operations of the Procurement Directorate to ensure that dedicated procurement advisors are available to assist and oversee activities in the Agency's branches and regions. This new organization acts as the single window for interactions with vendors in the context of the procurement process. (Completed)</p> <p>Implement reporting on interactions with potential vendors for integrity monitoring. (March 31, 2024)</p>	Jonathan Moor, Vice-President, Finance and Corporate Management Branch, 613-948-8604	

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		attend a Code of Conduct and Values and Ethics awareness session to ensure a clear understanding of expectations to minimize potential apparent and real conflicts of interest. The awareness session will address relevant procurement-related ethical scenarios. The Procurement Directorate has created a new Centre of Expertise, which will provide regular engagement sessions for Managers to remind them of their responsibilities relating to procurement by September 30, 2024.			<p>Develop a conflict of interest attestation to be signed by technical authorities, requiring confirmation that they understand all of their obligations, prior to the start of the contract. (March 31, 2024)</p> <p>Develop and disseminate awareness material for Cost Centre Managers focused on strengthening the culture of integrity to ensure a clear understanding of expectations to minimize potential, apparent and real conflicts of interest. (September 30, 2024).</p> <p>The Procurement Directorate is creating a new Centre of Expertise, which will deliver, in collaboration with National Integrity Centre of Expertise, regular targeted awareness sessions for employees with procurement-related responsibilities. (September 30, 2024)</p>		
68.	The Canada Border Services Agency should ensure that professional service contracts and task authorizations specify the required experience and qualifications. In addition, the Agency should document their assessment of the qualification of all proposed resources to ensure that they meet the requirements stated in the contract and/or task authorization.	<p>Agreed. The Procurement Directorate has updated and communicated its new guidance to help strengthen the controls and document each step, including the need for technical authorities to assess qualifications in a consistent manner, including the experience that is required, and that the results must be recorded in the contract award requested and the procurement file. (Completed)</p> <p>The new Contract Review Board is responsible for approving all contracts and task authorizations at each stage of the procurement process, covering the procurement strategy, project initiation,</p>	All professional services contracts will clearly specify the experience and qualifications required, prior to their authorization.	September 30, 2024	<p>Launch a comprehensive improvement plan to further strengthen management controls at all levels across the CBSA and improve governance across the procurement function. (starting April 1, 2024)</p> <p>Create a new Contract Review Board to review and approve contracts and task authorizations and improve governance of contract oversight. (Completed)</p> <p>Administer and report on quarterly quality assurance reviews of sampled procurement files to assess the adequacy of documentation relating to professional services experience and qualifications,</p>	Jonathan Moor, Vice-President, Finance and Corporate Management Branch, 613-948-8604	

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		<p>and at contract award, which will include a review of the professional services experience and qualifications requirements. (Completed)</p> <p>Regular information workshops will be offered to ensure that existing and especially new managers and employees are up-to-date on procurement-related expectations, starting September 30, 2024.</p> <p>To ensure compliance with procurement processes, the new Assurance Program in 2024-25 will assess the consistent application of the new guidance and the documentation held in the procurement files. The results of the Assurance Reviews will be presented to the Executive Committee on a quarterly basis, starting July 31, 2024.</p>			<p>and overall compliance with the new Standard Operating Procedures. (Starting July 31, 2024 and ongoing)</p> <p>The Procurement Directorate is creating a new Centre of Expertise, which will deliver information workshops to ensure new and existing managers are up-to-date on procurement-related expectations, starting September 30, 2024.</p>		
73.	Public Services and Procurement Canada and the Canada Border Services Agency should ensure that tasks and deliverables are clearly defined in contracts and related task authorizations.	<p>Agreed. The Procurement Directorate has updated and communicated its new guidance that sets out which actions are required to fully document each step in the procurement process, including the need to ensure that tasks and deliverables are clearly defined in contracts and task authorizations, and that they are correctly recorded in the contract award request and the procurement file. (Completed)</p> <p>To ensure compliance with the procurement processes, the new Contract Review Board is responsible for approving contracts and task</p>	Tasks and deliverables are clearly defined in all contracts and task authorizations, they are independently reviewed prior to contract award, and they are correctly documented in the procurement file.	Completed	<p>The Procurement Directorate has updated and communicated its new guidance that sets out which actions are required to fully document each step in the procurement process. (Completed)</p> <p>Create a new Contract Review Board to review and approve contracts and task authorizations and improve governance of contract oversight. (Completed)</p>	Jonathan Moor, Vice-President, Finance and Corporate Management Branch, 613-948-8604	

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		authorizations at each stage, covering procurement strategy, project initiation, and at contract award, which will include assurance that the tasks and deliverables are clearly defined in the contracts. (Completed)					
76.	<p>Canada Border Services Agency should ensure that:</p> <ul style="list-style-type: none"> <li>All resources, including contractors and subcontractors, have valid security clearance levels on file, prior to starting any work; and</li> <li>Prior to payment, the Agency has supporting evidence that confirms and includes the resource's name, the hours worked, the deliverable on which they worked and the contract or task authorization for the work performed.</li> </ul>	<p>Agreed. The Procurement Directorate has updated and communicated its guidance to document each step in the procurement process, including the need to confirm that resources meet the security requirements, and the need to confirm that the resource's name, hours worked and contractual details are correct. The results of those reviews must be documented in the procurement file. (Completed)</p> <p>The Agency will ensure compliance with procurement processes and the consistent application of the new Standard Operating Procedures will be assessed and reported on as part of the new Assurance Reviews, starting April 1, 2024.</p> <p>The CBSA's finance team will improve how it meets its Section 33 responsibilities under the <i>Financial Administration Act</i> by increasing its testing on the documentation provided before payments on contract are made, by September 30, 2024.</p>	<p>All resources completing work on contracts and task authorizations will meet the security requirements and assurance on compliance will be verified as part of the new Assurance Reviews.</p> <p>The CBSA has documented the controls in place and reports on compliance on a quarterly basis.</p>	September 30, 2024	<p>The Procurement Directorate has updated and communicated its guidance to document each step in the procurement process, including the need to confirm that resources meet the security requirements, and the need to confirm that the resource's name, hours worked and contractual details are correct. The results of those reviews must be documented in the procurement file. (Completed)</p> <p>Administer and report on quarterly quality assurance reviews, of sampled procurement files, to assess the adequacy of documentation and compliance with the new Standard Operating Procedures, including ensuring that there is evidence on file that all contractors and subcontractors had valid security clearance prior to starting work, and that prior to payment there is evidence that confirms the name, hours worked and deliverables on file. (starting April 1, 2024 and ongoing).</p> <p>As part of its overall control framework, the CBSA's finance team will improve how it meets its Section 33 responsibilities under the <i>Financial Administration Act</i> by increasing its testing on the documentation provided before payments</p>	Jonathan Moor, Vice-President, Finance and Corporate Management Branch, 613-948-8604	



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					on contract are made, by September 30, 2024.		
81.	Prior to releasing an application or an update, the Canada Border Services Agency should carry out and document its testing, results obtained, any outstanding issues based on the defined roles and responsibilities and obtain release approval.	<p>Agreed. The Vice-President, Information, Science and Technology Branch recognizes that, given the constantly evolving pandemic environment and the requirement for 177 releases in 36 months, testing documentation was insufficient during ArriveCAN development. It was not feasible to complete all testing documentation as per existing procedures in this emergency environment.</p> <p>A procedure for streamlined testing documentation will be developed and implemented that will increase agility in emergency situations while at the same time ensuring sufficient controls are in place to document testing results prior to release to production.</p> <p>In addition, the Information, Science and Technology Branch will review and update existing testing procedures to ensure control steps are introduced and documentation is complete before any system or application is released to production.</p> <p>These actions will be completed by June 2024.</p>	All releases will follow either the updated IT testing procedures and controls or the light-touch procedures implemented for emergency situations.	June 30, 2024	<p>As of May 2023, the CBSA has been following the well-established system development lifecycle governance process for all ArriveCAN releases.</p> <p>As part of this process, test plans, test results and outstanding issues for each release are documented in the Master Test Plan, Proof Of Test, and Master Test Report. Following the gating process, testing signoff is obtained prior to final approval of the release into production.</p> <p>In addition to adhering to the established processes, the Agency will do the following to strengthen the IT testing procedures:</p> <ol style="list-style-type: none"> <li>1. Review the existing processes and identify gaps where improvements to the documentation process could be made (February 2024);</li> <li>2. Document additional controls for testing and ensuring quality in IT releases (April 2024);</li> <li>3. Tailor its release processes to adapt to the specific needs of mobile applications (June 2024); and</li> <li>4. Develop a procedure for streamlined testing documentation and controls for use in emergency situations (June 2024).</li> </ol>	Darryl Vleeming, Vice-President, Information, Science and Technology Branch, 613-952-0478	