

Chapter 29

Central Services—Planning Accommodations

1.0 MAIN POINTS

The Ministry of Central Services is responsible for providing accommodation to government agencies (clients/tenants), and managing government leased and owned office and program spaces.

By August 2019, the Ministry implemented the two remaining recommendations from our 2011 audit of its processes to plan for accommodations. The Ministry now verifies staffing and space use information provided by its clients, and actively monitors the implementation of its accommodation plan.

2.0 INTRODUCTION

As part of providing centralized support services, the Ministry is involved in accommodation planning, which includes providing clients with appropriate spaces to enable them to deliver programs and services. Accommodation planning includes planning for the acquisition, alteration, repair, maintenance, management, operation and disposal of real property.

This is our third follow-up audit of recommendations first made in 2011.

Our *2011 Report – Volume 1*, Chapter 5, reported the Ministry had adequate processes to plan accommodations for clients for the year ended March 31, 2011 other than six areas reflected in our recommendations. It needed to prepare an overall accommodation plan, including a risk assessment, and monitor the overall accommodation plan's implementation. The Ministry implemented two recommendations by January 2014, and a further two recommendations by February 2017.¹

To conduct this audit engagement, we followed the standards for assurance engagements published in the *CPA Canada Handbook—Assurance* (CSAE 3001). To evaluate the Ministry's progress toward meeting our recommendations, we used the relevant criteria from the original audit. The Ministry's management agreed with the criteria in the original audit.

As part of the audit, we tested a sample of leases to determine if the Ministry assessed whether clients met or obtained approval for their spatial requirements. We also reviewed communications to determine whether the Ministry monitored the overall accommodation plan.

¹ For details, see our *2014 Report – Volume 1*, Chapter 18, and our *2017 Report – Volume 1*, Chapter 15.



3.0 STATUS OF RECOMMENDATIONS

This section sets out each recommendation including the date on which the Standing Committee on Public Accounts agreed to the recommendation, the status of the recommendation at August 31, 2019, and the Ministry's actions up to that date.

3.1 Office Space Requirement Verified

We recommended the Ministry of Central Services (formerly Ministry of Government Services) verify staffing information provided by its clients for the Ministry's buildings. (2011 Report – Volume 1, p. 66, Recommendation 4; Public Accounts Committee agreement August 28, 2012)

Status—Implemented

The Ministry verified clients met the standard office space requirements and, where clients did not meet requirements, made sure clients obtained Treasury Board approval.

In 2010–11, Cabinet directed the Ministry to implement a firm space standard of 18.6 square meters of office space per full time equivalent employee (FTE). This standard does not apply to program space (e.g., correctional facilities, space required to house and maintain snow-clearing equipment). Cabinet requires clients who need more than the standard office space to obtain Treasury Board approval prior to the Ministry entering into a new Accommodation Space and Services Agreement (ASSA).

The Ministry revised its standard ASSA in April 2017, requiring clients to confirm that they either meet the office space standard or give support that they obtained Treasury Board approval to exceed the standard.

Our testing of five ASSAs confirmed the Ministry obtained sufficient evidence that clients either met the office space standard or obtained Treasury Board approval when they exceeded the standard.

3.2 Accommodation Plan Monitored

We recommended the Ministry of Central Services (formerly Ministry of Government Services) monitor and report on implementation of an overall accommodation plan. (2011 Report – Volume 1, p. 67, Recommendation 6; Public Accounts Committee agreement August 28, 2012)

Status—Implemented

The Ministry monitored the overall accommodation plan through daily team meetings and workshops with clients.

The Ministry updates the plan on an annual basis. Ministry senior management approved the 2019–20 accommodation plan in August 2019.

Beginning June 2017, the Ministry instituted client/tenant representative workshops with meetings occurring semi-annually. The Ministry uses these workshops with client/tenant representatives to communicate any changes to the Ministry's policies or the overall accommodation plan, including discussions around areas of concern such as maintenance and pricing.

We reviewed the May 2019 workshop material and the resulting customer satisfaction survey. We observed evidence of discussion of the accommodation plan with topics including pricing, policy changes, and building cleaning.

