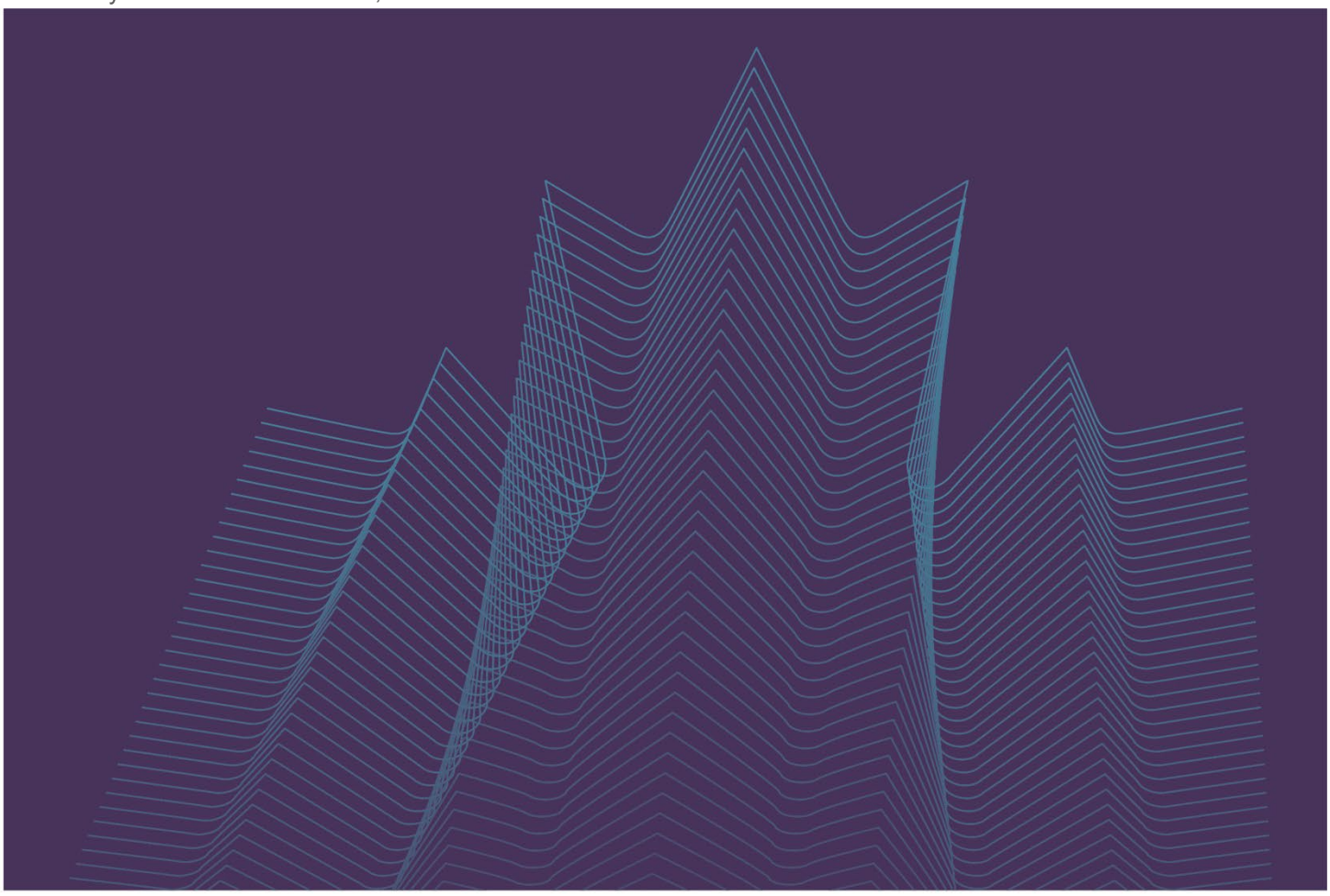
Canada School of Public Service | École de la fonction publique du Canada

Annex to the Statement of Management Responsibility Including Internal Control Over Financial Reporting of the Canada School of Public Service

For the year ended March 31, 2026



Canada

Introduction

In support of an effective system of internal control, the Canada School of Public Service (the School) conducted self-assessments of key control areas that were identified to be assessed in the 2025-2026 fiscal year for the period of 2024-2025. A summary of the assessment results and action plan is provided below.

Assessment results for the 2025-2026 fiscal year

The School completed the assessment of key control areas as indicated in the following table. A summary of the results, action plans, and additional details are also provided.

Key control areas	Remediation required	Summary results and action plan
Acquisition Cards	No	Key controls are generally operating effectively and provide a strong framework for financial stewardship, while identifying opportunities to further strengthen documentation, training, and oversight practices to support continued excellence in compliance and accountability.
Leave	No	Leave management processes are operating effectively within a well-established framework of approval and tracking mechanisms, with opportunities identified to strengthen compliance, ensure leave is approved in advance, and maintain up-to-date organizational charts for acting assignments.

The evaluations confirmed that key financial processes for acquisition card and leave management are operating effectively concerning approval, tracking, and oversight frameworks, reflecting a strong overall internal control environment and sound compliance practices. Opportunities were identified to further strengthen controls over acquisition cards by improving alignment between card usage with authorized responsibility centers and enhancing approval oversight and, for leave management, by ensuring leave is approved in advance and maintaining up-to-date organizational charts for acting assignments. To further strengthen controls, recommendations were made to reinforce trainings, maintain accurate documentation, organizational records, and implement a tracking system to monitor the approvals.

Multi-Year Assessment plan

Over the next fiscal years, the assessments will concentrate on evaluating the prior year's results of each key control area, following a rolling 3-year basis approach as illustrated in the table below:

Key control areas	**Fiscal Year 2026-27**	**Fiscal Year 2027-28**	**Fiscal Year 2028-29**	**Fiscal Year 2029-30**	**Fiscal Year 2030-31**
Period Assessed	2025-26	2026-27	2027-28	2028-29	2029-30
Acquisition Card	Planned			Planned	
Hospitality	Planned			Planned	
Delegation of Spending and financial Authorities		Planned			Planned
HR-to-Pay Readiness		Planned			Planned
Travel		Planned			Planned
Pay Administration		Planned			Planned
Contracting			Planned		
Departmental Security Mgt.			Planned		
Financial Mgt. Governance			Planned		
Year End Payables				Planned	
Receivables				Planned	