

Organizational Costing of Fee-Based Goods and Services (Summary Report – Results of Completed Projects)

As at: August 2, 2013
 Released: [2 December 2011](#)
 First Follow-up: [October 2012](#)
 Second Follow-up: [April 2013](#)

Self-assessment conducted by Treasury Board Staff, Ministry of Finance

Comments

“Treasury Board Staff (TBS), working collaboratively with the Ministries, has fully or substantially implemented all six of the recommendations contained in the Auditor General’s Report 9 (2011). These recommendations focussed on improving the fee review process, and in particular providing direction regarding appropriate costing for programs/services for which fees are charged. The work began in Fall 2012 and by Spring 2013, ministries had substantially completed updating their fee lists and completed their fee reviews after being supplied with the costing methodology from Treasury Board Staff. The review and final updated lists are expected to be fully completed by Fall 2013, as there are a few ministries accountable for a large proportion of government fees that were provided a Summer 2013 due date for completing their fees list and forwarding to TBS for our review.

As of the most recent self-assessment report provided by TBS, five of the six recommended actions had been “Fully or Substantially Implemented.” As of the current report, the one remaining recommended action (Recommendation #6) has achieved the same status, as described below.”

Recommendations

RECOMMENDATIONS ADDRESSED IN PREVIOUS FOLLOW-UP REPORT(S)	SELF-ASSESSED STATUS
Recommendation 1: Treasury Board improve its guidance to include detailed instructions for government organizations on the appropriate costs to consider when determining the actual cost underlying a fee request, including how to allocate an appropriate portion of any common or overhead costs.	Fully or substantially implemented
Recommendation 2: Treasury Board improve its guidance to specify how frequently fees should be reviewed, and what the review procedures should entail.	Fully or substantially implemented
Recommendation 3: Government assign responsibility for regularly reviewing fees to ensure that fees remain appropriate and consistent with all relevant government policies and regulations.	Fully or substantially implemented
Recommendation 4: Government assign oversight responsibility for the fee-review process to ensure that those organizations assigned responsibility for regular review of fees are completing these reviews on a timely basis.	Fully or substantially implemented
Recommendation 5: Government develop a plan to review its fee amounts and types to ensure they are appropriate and relevant.	Fully or substantially implemented

All information has been provided by the organization and has not been audited.

Outstanding Recommendations

RECOMMENDATION AND SUMMARY OF PROGRESS	SELF-ASSESSED STATUS
<p>Recommendation 6: Government ensure that the fee-setting process and the detailed rationale for the fees charged be transparent and readily available to the public.</p>	<p>Fully or substantially implemented</p>

Actions taken, results and/or actions planned

“In the original fee review instructions forwarded to ministries from the Deputy Minister of Finance, it was communicated that this recommendation would be addressed by ministries being prepared to respond to enquiries from the public regarding the fee process and rationale for fees charged. This is consistent with TBS’s “distributed accountability” model of government financial management. TBS expects that as of Fall 2013, when the fee inventory is 100% updated, all ministries will be in a position to deliver on this accountability.”

All information has been provided by the organization and has not been audited.