



# IT Investments: Making the Right Choices and Delivering Value

An approach used by the Office of the Auditor General of Canada  
to audit IT investments at the Canada Revenue Agency



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# Summary

It is with pleasure that the Office of the Auditor General of Canada presents this paper to the INTOSAI Working Group on IT Audit's 6<sup>th</sup> Performance Auditing Seminar.

In today's global economy, the term "Information Technology (IT) project" has been replaced by the term "IT investment." Current IT investment management practices are no longer sufficient. Instead of being solely focused on projects or solutions, IT investments are about implementing IT-enabled change. Value is generated by what organizations do with IT rather than by the technology itself. This approach implies greater complexity and risk than has been the case in the past. There is a clear incentive for management to ensure that the right investments are chosen and that these investments are providing optimum benefits to the organization. While it continues to be important that IT projects are done well, the creation of value is far more critical.

For public sector organizations, value is more complex and is often non-financial in nature. The focus needs to be on improving the organization's performance against metrics that arise from the investment. For most organizations in Canada, and probably around the world, the demand for IT investments always outweighs available funding, which means organizations must balance competing priorities. In Canada, those priorities include modernizing existing systems, some of which are more than 30 years old, and developing new systems that are more efficient and reliable or that will serve Canadians better.

This paper shares the Office of the Auditor General's methodology and approach in auditing IT investments, using the example of the December 2008 audit report to Parliament on managing information technology investments at the Canada Revenue Agency. Like most national audit offices, our traditional approach to auditing IT projects has focused on whether the projects were done the right way and done well. This audit, on the other hand, focused on whether the right investments were chosen and whether they provided the optimum value to the Agency.

In this paper, we discuss why and how to audit IT investments, our experience at the Canada Revenue Agency, and the challenges, lessons learned, and rewards we discovered when we used Val IT as a new source of audit criteria.

# Why Auditing IT Investments Is Important

Large organizations must have management practices in place that ensure the focus remains on current and planned IT investments that best contribute to meeting business objectives, with an acceptable degree of risk and at a reasonable cost.<sup>1</sup>

Portfolio management practices are widely accepted as best practices for the governance of IT investments. Organizations that use portfolio management practices go beyond making decisions on a project-by-project basis. Instead, these organizations consider the appropriateness of their portfolio of IT investments as a whole.<sup>2</sup>

To manage its portfolio of IT investments, and to make it possible for external auditors to evaluate whether these IT investments are well managed and are consistent with business objectives, an organization needs information on how IT investments can meet business needs today and in the future. This information is normally documented in a long-term strategic IT investment plan. An annual investment plan should also include information on the effects of the proposed investments and information on the following topics:

- existing portfolios of assets, services, and performance improvements, as well as gaps, trade-offs, and residual risks;
- the department's intended broader short-, middle-, and long-term ability to achieve outputs and outcomes; and
- external clients and stakeholders, other government departments, and the federal government as a whole.<sup>3</sup>

## How to Audit IT Investments

### Background

Before beginning the audit of the Canada Revenue Agency (CRA) in 2008, the Office of the Auditor General examined the management of IT projects in four government-wide audits done in 1995, 1996, 1997, and 2006. In 2006, we found that the government had made limited progress since the last report in 1997 and that many of the problems we cited in past reports remained. Clearly, we needed a different audit approach to encourage and help enable change in departments if we wanted to avoid repeating the same observations in future audits on a similar topic.

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<sup>1</sup>2008 December Report of the Auditor General of Canada to the House of Commons, Chapter 5: Managing Information Technology Investments—Canada Revenue Agency, page 8.

<sup>2</sup> Ibid., page 8.

<sup>3</sup> Ibid., page 9.

As we were planning the CRA audit, many discussions were taking place around the concept of enterprise value and the governance of IT investments, yet we found a limited amount of authoritative material that could be used as our main source of audit criteria. Meanwhile, the Val IT Framework had just been issued. This framework was the first comprehensive document aimed at responding to the need for organizations to optimize the realization of value from IT investments.

Even though Val IT was new, and practitioners had not yet fully recognized it as the leading practice in this area, we decided to use Val IT as our main source of audit criteria. We based our decision on the reputation of the IT Governance Institute, which created Val IT. Where we could, we cross-referenced Val IT to other sources, such as Government of Canada policies and Control Objectives for Information and related Technology (COBIT). We also consulted our internal and external advisers for their opinion.

## **Good practices, tools, and techniques**

This section of the paper describes the main components of Val IT and explains the three key processes that are fundamental to the successful management of IT investments. It also discusses other frameworks and how they map to Val IT.

### **ISACA frameworks**

The Information Systems and Control Association (ISACA) has developed three IT governance frameworks that can help organizations significantly improve IT governance, the return on their investments, and the management of IT-related risks: COBIT, Val IT, and Risk IT. These frameworks and associated tools are based on over 60 standards and best practices and have been adopted worldwide as the basis for IT governance.

An essential component of enterprise governance is ensuring that value is sustained or increased from IT-enabled investments. This approach involves selecting investments wisely and managing them throughout their full economic life cycle, including the initial investment and the resulting IT services and other IT assets or resources.<sup>4</sup>

Val IT and COBIT provide business and IT decision makers with a comprehensive framework for the creation of value from the delivery of high-quality IT-based services. We can say that Val IT both complements COBIT and is supported by it.

Val IT takes the enterprise governance view. It helps executives focus on these two key IT governance-related questions:

- Are we doing the right things? (The strategic question)
- Are we getting the benefits? (The value question)<sup>5</sup>

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<sup>4</sup> Enterprise Value: Governance of IT Investments—The Val IT Framework 2.0, page 8. © 2008 ITGI. All rights reserved. Used by permission.

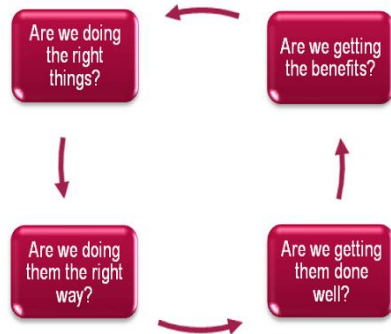
<sup>5</sup> Ibid., page 9.

COBIT, on the other hand, takes the IT view:

- Are we doing them the right way? (The architecture question)
- Are we getting them done well? (The delivery question)

Figure 1 shows how these questions contribute to the improvement of IT governance.

**Figure 1—The “Four Ares”**



Source: Enterprise Value: Governance of IT Investments—The Val IT Framework 2.0. © 2008 ITGI. All rights reserved. Used by permission.

COBIT sets good practices for the IT function’s means of contributing to the process of value creation. Val IT, meanwhile, sets good practices for the outcomes. Let’s explore Val IT in a little more depth now.

## Val IT

The Val IT initiative is dedicated to helping organizations optimize the realization of value from IT-enabled investments at an affordable cost, and with a known and acceptable level of risk. This initiative includes research activities, publications, and complementary resources that support its centrepiece, the Val IT framework.<sup>6</sup>

To fulfill this Val IT value management goal, Val IT principles must be applied in three areas (Figure 2): value governance (VG), portfolio management (PM), and investment management (IM).<sup>7</sup> Here is the goal of each principle:

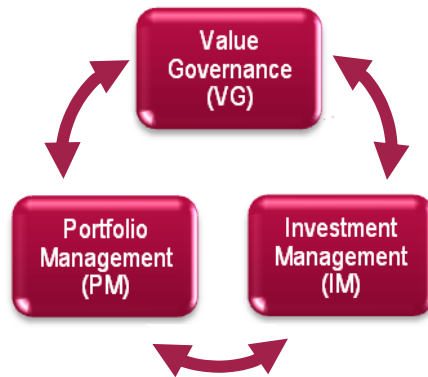
- **Value governance:** to ensure that value management practices are embedded in the organization, enabling it to secure optimal value from its IT-enabled investments throughout their full economic life cycle.
- **Portfolio management:** to ensure that an organization secures optimal value across its portfolio of IT-enabled investments.

<sup>6</sup> Enterprise Value: Governance of IT Investments—The Val IT Framework 2.0, page 9. © 2008 ITGI. All rights reserved. Used by permission.

<sup>7</sup> Ibid., page 12.

- **Investment management:** to ensure that the organization’s individual IT-enabled investments contribute to optimal value.

**Figure 2—Val IT principles must be applied in three areas**



Source: Enterprise Value: Governance of IT Investments—The Val IT Framework 2.0. © 2008 ITGI. All rights reserved. Used by permission.

### Other frameworks, methods, practices, and policies

Val IT does not operate in a vacuum: several other standards and collections of best practices are available. To help audit practitioners understand how these collections complement each other and can work together, the IT Governance Institute created high-level and detailed mappings that describe the relationship of Val IT 2.0 to MSP,<sup>8</sup> PRINCE2,<sup>9</sup> and ITIL V3.<sup>10</sup> Mappings are particularly useful when an organization wants to implement multiple frameworks, methods, practices, and policies. The mapping exercise, which compared the various collections, led to the conclusion that the different collections can work well together.<sup>11</sup>

<sup>8</sup> MSP stands for Managing Successful Programmes. Updated by the Office of Government Commerce (OGC) in 2007, MSP represents proven program management good practices in successfully delivering transformational change, drawn from the experiences of both public and private sector enterprises. The OGC, an independent office of the United Kingdom (UK) HM Treasury, was established to help government deliver best value from its spending. MSP is a companion to PRINCE2.

<sup>9</sup> PRINCE (Projects in Controlled Environments) is a structured method for project management. The PRINCE method was first established in 1989 by the UK Central Computer and Telecommunications Agency.

<sup>10</sup> ITIL (IT Infrastructure Library) is published by the OGC and is the most widely accepted approach to IT service management in the world.

<sup>11</sup> Val IT Mapping: Mapping of Val IT 2.0™ to Managing Successful Programmes (MSP™), Projects in Controlled Environments (PRINCE2™) and IT Infrastructure Library (ITIL®) V3, page 5. © 2009 ISACA. All rights reserved.

Here are the main differences between collections:

- **Val IT** focuses mainly on the full life cycle of the governance of IT-enabled investments;
- **MSP** concentrates on managing programs in the life cycle, which corresponds to the investment management (IM) domain of Val IT;
- **PRINCE2** centres mainly on the aspects of managing projects in the life cycle; and
- **ITIL** focuses mainly on the governance of the service management life cycle.<sup>12</sup>

Several Government of Canada policies also provide departments, agencies, and Crown corporations with guidance on IT investment. These policies help to ensure that government is well managed and accountable. They influence governance, accountability, quality of federal public sector management, and the efficiency and effectiveness with which government programs and services are delivered. Specific policies related to IT investment include the following:

- **Policy on Investment Planning—Assets and Acquired Services:** The objective of this policy is to contribute to achieving value for money and sound stewardship in government program delivery through effective investment planning. Effective investment planning should ensure a diligent and rational manner of resource allocation for both existing and new assets, and for acquired services within existing departmental reference levels.
- **Policy on the Management of Projects:** The goal of this policy is to ensure that the appropriate systems, processes, and controls for managing projects are in place at a departmental, horizontal, or government-wide level, and to support the achievement of project and program outcomes while limiting the risk to stakeholders and taxpayers.
- **Policy on Management of Information Technology:** This policy aims to achieve efficient and effective use of information technology to support government priorities and program delivery, to increase productivity, and to enhance services to the public.

The next section provides an example that demonstrates how good practices, tools, and techniques can be applied to a real audit of IT investments.

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<sup>12</sup> Ibid.

# Experience with the Canada Revenue Agency

In December 2008, the Office of the Auditor General (OAG) tabled in Parliament an audit report on managing information technology investments at the Canada Revenue Agency.<sup>13</sup>

## **CRA: One of the largest federal government organizations in Canada**

The Canada Revenue Agency (CRA) collects some \$346 billion<sup>14</sup> in taxes each year on behalf of the Government of Canada, the provinces (except Québec), the territories, and certain First Nations governments. The Agency relies heavily on its IT systems to do its work. Processing up to 3 million computer transactions per hour, the Agency maintains some of the largest databases in the federal government. CRA spends about \$500 million annually on IT systems, of which \$129 million is recovered from the Canada Border Services Agency. CRA employs 4,000 IT professionals. It is currently pursuing a complex set of strategies to transform its business, including increasing the interactive nature of its systems to improve both its own administration and its relations with taxpayers.

## **The importance of making investments that deliver value**

The Agency's IT systems are key to its ability to administer taxes, benefits, and related programs and to ensure compliance with federal, provincial, and territorial tax laws. An organization as large and complex as CRA needs to ensure that it invests in the right IT systems and applications and that its investments deliver the intended value. Its systems are also the Agency's main vehicle for improving the efficiency and cost-effectiveness of its tax administration activities, and for improving client and taxpayer services.

## **Scope and approach of our audit**

The 2008 audit looked at the overall management of the Agency's IT investments and at key aspects of project management. The audit assessed whether CRA is making the right investments (Are we doing the right things?) and if it is getting the best value (Are we getting the benefits?). Sections 4 and 5 of the Val IT framework were the primary sources of criteria (see Appendix A), but some CRA and Treasury Board of Canada Secretariat policies and frameworks were also used.

The audit assessed whether CRA had management practices in place to align its IT investments with its business objectives, and whether those practices show that the investments are delivered with an acceptable degree of risk and at a reasonable cost.

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<sup>13</sup> 2008 December Report of the Auditor General of Canada to the House of Commons, Chapter 5: Managing Information Technology Investments—Canada Revenue Agency.

<sup>14</sup> \$1 CDN equals \$0.95 USD (February 2010).

We also examined a selection of IT-enabled business investments to find out whether CRA was using these management practices effectively, and we verified that the selected projects complied with CRA policies, guidelines, and procedures. However, we did not assess whether the projects achieved expected outcomes.

We interviewed officials from the Information Technology Branch at CRA headquarters and held interviews in five branches that were leading projects that were under way or had been recently completed. We also interviewed current and previous members of the Resource and Investment Management Committee. Our approach included analyzing various documents (policies and guidelines) and meeting employees and managers involved in the selected projects. In addition to going to CRA headquarters, we visited two tax services offices and one tax centre. During those visits, we interviewed senior officials.

## **What we examined and what we found**

### **About making the right investments**

We expected the Canada Revenue Agency (CRA) to have adopted a management framework that included appropriate policies and procedures to provide reasonable assurance that existing IT investments, as well as proposed new ones, would support corporate and program priorities. We found that the Agency had a sound framework for choosing and managing IT investments, but that developing a comprehensive project management policy and framework was not enough to ensure that the desired results would be achieved. We found that the Agency needed to make sure that the appropriate committee was receiving and reviewing information on how well its project management policies, procedures, and guidelines were being implemented, and on how well they were being complied with throughout the Agency.

We examined CRA's systems and practices that would support portfolio management. Specifically, we focused on the multi-year strategic investment plan; information about the portfolio, including the sustainability and risks; clearly defined portfolio categories and objectives; and evaluation criteria for choosing investments.

We found that the Agency had a sound framework for choosing and managing IT investments. However, the framework, which had recently undergone major improvements, focused on choosing and managing IT projects. To a lesser degree, the framework dealt with the management of all the Agency's IT investments.

Despite the fact that management practices for IT investments had improved significantly over the last years, we found that a more strategic approach was needed to manage IT investments. Large organizations must have management practices in place that ensure the organization focuses on current and planned IT investments. Also, these investments must be ones that best contribute to meeting the organization's business objectives, with an acceptable degree of risk and at a reasonable cost.

At the time of our audit, we found that the Agency was only beginning to develop a multi-year strategic investment plan—a deficiency that the Agency had identified

through its own self-assessment. The IT branch had started to work with some of the operating branches to help them evaluate their long-term business needs.

Having a complete list of all IT applications and knowing the associated risks is essential to managing IT investments as a portfolio. We found that the Agency had made good progress in creating a list of the IT applications that were in use. However, during our audit, the Agency was still compiling a complete inventory of local applications and had yet to assess the associated risks.

Organizations that adopt portfolio management as a decision-making tool monitor and review the composition of their portfolio periodically. They want their portfolio to reflect an appropriate balance of investments in each category. We found that the Agency's portfolio management information was not formally categorized and did not include established objectives for each category. Both of these approaches would help senior management make strategic decisions about IT investments.

Also, we found that the Agency's evaluation criteria needed to be more clearly defined to help it prioritize and select IT investments within each category of its portfolio. Having clear criteria would lead to more consistent and transparent decision making by the Agency.

Although the Agency had improved its oversight and monitoring of information for individual projects, it provided limited performance information at the portfolio level. As a result, it was difficult for those responsible for managing and overseeing IT investments to make informed decisions.

Overall, we found that CRA needed to supplement its efforts on such practices as completing an IT inventory and the multi-year strategic investment plan, setting categories for the IT investment portfolio, reporting results, and documenting clear evaluation criteria for prioritizing and selecting IT investments for the portfolio. On top of that, CRA needed a more comprehensive performance-reporting framework to help those responsible for managing and overseeing IT investments make more informed decisions.

### **About managing information technology projects and getting value**

We examined eight projects against the following four criteria:

- comprehensive business cases,
- appropriate governance and accountability structures,
- adequate risk management, and
- quantified expected outcomes and benefits.

All projects either were under development or had recently been completed at the time of the audit. The above four criteria were selected because, in our opinion, they represented leading practices that an organization would use to show that it is delivering the value that the IT investments were designed to achieve.

We found that the Agency had not complied with its own guidance for managing IT projects, and that only two out of eight projects met all four criteria. (See Appendix B for more details.)

- Of the eight projects, only two included business cases that met our expectations.
- Only three of the eight projects met the governance criterion, the most common deficiency being the lack of clearly defined roles and responsibilities for managing the projects.
- For an IT project to succeed, its risks must be identified and mitigated; only five of the eight projects met our risk management criterion.
- Specific and quantifiable benefits can serve as milestones for measuring a project's success; only two of seven projects met our outcome and benefit criterion.

The review of these IT projects also showed that monitoring needed to be strengthened. We recommended that CRA strengthen its review procedures by doing independent assessments, known as gate reviews, at specific intervals during the project's life cycle. When gate reviews are in place, projects are reviewed at key decision points by a team of experienced people who are independent of the project team. The goal here is early detection of problems that could threaten the success of a project.

## Challenges and Lessons Learned

### Obtaining agreement on the suitability of audit criteria

At the beginning of each performance audit, we send an Entity Plan Summary to the organization being audited. The Entity Plan Summary provides the organization with information on the objectives, approach, and logistics of the audit.

The Summary also prompts the organization to acknowledge its responsibility for the area under audit and to offer comments on the suitability of the audit criteria. In this case, it was difficult to obtain agreement on the suitability of the audit criteria because, as stated earlier, the main source was Val IT, which at the time was a new framework. It took many discussions with the Canada Revenue Agency before managers accepted our audit criteria.

### Recognizing leading practices

Sources of audit criteria generally come from legislation, policies, and leading practices. Our challenge was that because the Val IT framework was new, many professionals did not recognize it as a leading practice. Also, it had not yet been incorporated into current legislation and policies. However, because the Val IT framework was the only comprehensive document that existed at the time of the audit, and because of the excellent reputation of the IT Governance Institute, which created Val IT, we felt very confident in using that framework as our main source of audit criteria.

## **Emphasizing a practical approach**

A new framework such as Val IT is often perceived as being “utopian” or theoretical, perhaps too difficult to implement in the real world. We emphasized the fact that Val IT was based on the collective experience of a team of practitioners and academics. Before it was published, it was reviewed and endorsed by a group of global advisers and organizations. The audit team also felt that Val IT did not contain anything really new—it merely represented a collection of the best practices for managing IT investments.

## **Highlighting relevance to the public sector**

Val IT was prepared with a focus on “for profit” organizations and was perceived as not applying to public sector organizations. Although this perception is partially true, the guidance provided in the Val IT framework applies to all types of organizations. The guidance is not intended to be prescriptive; it must be tailored to fit each organization.

# **Rewards**

## **Leadership**

The Office of the Auditor General (OAG) is seen as a world leader in legislative auditing. Our products influence the work of other national audit offices around the globe. In the area of IT performance auditing, we receive frequent requests to share our audit methodologies and make presentations on the way we operate. We participate regularly in international IT audit seminars. If we support a new framework such as Val IT, we are expected to use it in our audit products and create momentum in other national audit offices to use it also.

## **Credibility and Influence**

Our use of current and emerging leading practices gives credibility to our audit reports and helps circulate best practices throughout the IT community. We expect that our actions in this area will generate positive change in all government entities. Since we published the audit report on the Canada Revenue Agency in December 2008, the Agency has implemented most of our audit recommendations. It is now recognized as a leader in the management of IT investments in the Government of Canada.

# **Conclusion**

This paper described how the Office of the Auditor General of Canada used the Val IT Framework to conduct a performance audit of the management of IT investments of one of the largest federal government organizations, the Canada Revenue Agency. This audit, which was important at the time, continues to offer vital guidance to

organizations because of the increasing demand and need to choose IT investments that provide optimum value and benefits. Regardless of factors such as size, industry, or business model, executive management and the boards of directors want reasonable assurance that they are choosing the right investments and that these investments result in the best value for the organization.

# Appendices

## Appendix A: Audit Criteria

Criteria	Sources
<b>Making the right investments</b>	
We expected that the Agency would have adopted an appropriate governance structure consistent with best practices for IT management.	IT Governance Institute, Enterprise Value: Governance of IT Investments—The Val IT Framework (2006), sections 4 and 5 <sup>15</sup>
We expected that the Agency would have established clear direction and strategies for its IT investments, in keeping with its overall corporate objectives.	IT Governance Institute, Enterprise Value: Governance of IT Investments—The Val IT Framework (2006), sections 4 and 5
We expected that the Agency would have implemented appropriate systems and practices to evaluate, prioritize, and choose IT investments.	IT Governance Institute, Enterprise Value: Governance of IT Investments—The Val IT Framework (2006), sections 4 and 5
<b>Managing information technology projects</b>	
<p>We expected that the Agency’s projects would include</p> <ul style="list-style-type: none"> <li>▪ comprehensive business cases, in compliance with best practices;</li> <li>▪ appropriate governance and accountability structures;</li> <li>▪ adequate project management, based on risk management; and</li> <li>▪ clearly defined benefits that were adequately tracked and reported.</li> </ul>	<ul style="list-style-type: none"> <li>▪ Treasury Board of Canada Secretariat, An Enhanced Framework for the Management of Information Technology Projects—Project Management Guide (February 2002)</li> <li>▪ Canada Revenue Agency, Policies, Procedures, and Guidelines for Managing Projects</li> <li>▪ IT Governance Institute, Enterprise Value: Governance of IT Investments—The Val IT Framework (2006), Section 5</li> </ul>

<sup>15</sup> This document was updated in 2008 as Enterprise Value: Governance of IT Investments—The Val IT Framework 2.0. © 2008 ITGI. All rights reserved.

## Appendix B: Project Results by Audit Criteria

Audit criteria	Project CSR	Project NSEP	Project BIDS	Project WITB	Project T2 Bar coding	Project Charities	Project Tax Relief	Project Portageur
Comprehensive business cases, in compliance with best practices	●	●	●	○	○	●	●	●
Appropriate governance and accountability structures	●	●	●	○	○	●	●	○
Adequate project management, based on risk management	○	●	●	○	○	●	○	○
Clearly defined benefits that were adequately tracked and reported	●	●	●	○	○	●	●	N/A

- The criterion attributes were met over the life of the project.
- The criterion attributes were partially met over the life of the project.
- The criterion attributes were not met over the life of the project.

N/A – Not assessed

### Project Acronyms

CSR – Compliance Systems Redesign  
 NSEP – Network Services Enhancement Project  
 BIDS – Business Intelligence and Decision Support  
 WITB – Working Income Tax Benefit

## Appendix C: Office of the Auditor General

As an independent organization reporting directly to Parliament, the Office of the Auditor General of Canada conducts independent audits and studies that result in recommendations for making government operations and spending more efficient and effective.

The Office of the Auditor General (OAG) was first established in 1878 to examine and report on all financial transactions of the Government of Canada. In 1977, Parliament extended this mandate to include performance audits. The Office does a wide range of audits and studies in federal departments, agencies, and Crown corporations.

The OAG employs some 650 people at its head office in Ottawa and in four regional offices in Vancouver, Edmonton, Montréal, and Halifax. Our audit professionals are highly qualified in their fields and bring a rich mix of academic disciplines and experience to their work. They include accountants, engineers, lawyers, management experts, information technology professionals, environmental specialists, economists, historians, and sociologists. All audit staff have a graduate degree, or a bachelor's degree and professional designation, and many have additional credentials.

Auditors are organized into teams that are assigned to audits of specific departments, agencies, or Crown corporations, and to audits of Canada's three territories.