

Annex to the Statement of Management Responsibility Including Internal Control Over Financial Reporting of the Canadian Centre for Occupational Health and Safety for Fiscal Year 2013-2014

1. Introduction

In support of an effective system of internal control, the Canadian Centre for Occupational Health and Safety (CCOHS) annually assesses the performance of its financial controls to ensure:

- Financial arrangements or contracts are entered into only when sufficient funding is available;
- Payments for goods and services are made only when the goods or services are received or the conditions of contracts or other arrangements have been satisfied; and
- Payments have been properly authorized.

CCOHS will leverage the results of the periodic audit of core controls performed by the Office of the Comptroller General. Below is a summary of the results of the assessment conducted during the fiscal year 2013-2014.

2. Assessment results during fiscal year 2013-2014

For the most part, controls related to payment of goods and services and payment authority were functioning well and form an adequate basis for CCOHS' system of internal control. Some adjustments to reinforce segregation of duties were identified and addressed during the current fiscal year.

3. Assessment plan

CCOHS will continue to monitor the performance of its systems of internal control with a focus on the core controls related to financial transactions.