



9 June 2020

Mr. Tom Lukiwski, M.P.  
Chair  
Standing Committee on Government Operations and Estimates  
House of Commons  
Ottawa, Ontario K1A 0A6

Dear Mr. Lukiwski:

Thank you for having us appear before your committee on 29 May 2020 to discuss the Office of the Auditor General of Canada's work in auditing the government's response to the COVID-19 pandemic.

As requested during the hearing, I am providing you with answers to 2 questions asked by members of the committee.

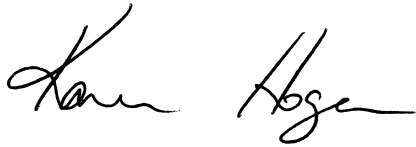
First, Mr. Aboultouf asked whether we will look into investigating the effectiveness of the Government of Canada's pandemic measures. In general, our performance audits aim to answer the questions as to whether the government operates with due regard for economy, efficiency, and environmental impact, and whether it has the means in place to measure the effectiveness of its activities or programs. Our performance audits of the government's response to the pandemic will look at these questions as appropriate, depending on the program or activity. We are in the process of developing our audit plan.

Second, Mr. MacKinnon asked whether we consider context in the planning of our audits, and whether we will consider the state of emergency during which the support programs were developed and implemented in the planning of our audit of the government's response to the pandemic. Knowledge of business and context are very important for selecting and planning performance audits. In selecting our performance audits, we consider criteria such as impact on Canadians, significance of the activity to the achievement of the government's goals, residual risk, materiality, and our resources. We will use similar criteria as we select which audits we will undertake in relation to the government's response to the pandemic. As we plan and conduct our performance audits, we remain mindful of the importance of understanding how government entities operate and their business challenges, corporate culture, and external environment. Our performance audits of the government's response to the pandemic will take into account the context within which measures were put in place by federal government entities.

During the hearing, I was also asked whether our office would soon be on the Instagram social media platform. I wanted to take this opportunity to inform the committee that, in addition to already being active on several social media platforms, including Facebook, Twitter, and LinkedIn, we will be on Instagram in the fall.

I hope this information will be useful to your committee.

Yours sincerely,

A handwritten signature in black ink, appearing to read "Karen Hogan". The signature is fluid and cursive, with the first name "Karen" and the last name "Hogan" clearly distinguishable.

Karen Hogan, CPA, CA  
Auditor General of Canada  
240 Sparks Street  
Ottawa, Ontario K1A 0G6

c.c.: Mr. Paul Cardegna, Clerk of the Committee