

## Finance and Administration (F) – List of courses and detailed course outlines



#	Finance and Administration (F)
F01	FM1-Orientation to Financial Management
F02	FM2-Financial Management at Work
F03	The Essentials of Financial Management (5 modules): Module 1 - Integrated Business Planning and Budgeting Module 2 - Financial Signing Authorities Essentials Module 3 - Financial Reporting and Forecasting Module 4 - Account Verification-Part 1 Module 5 - Account Verification-Part 2
F04	Fundamentals of Internal Controls
F05	Managing Grants and Contributions (up to 6 modules)
F06	Integrated Risk Management
F07	Fraud Risk Management
F08	Compliance Risk Management
F09	Introduction to Project Management
F10	PMP® Exam Preparation
F11	Preparing Treasury Board Submissions and Memorandum to Cabinet
F12	Salary Management
Fxx	Other courses available on demand

Other courses are available on demand. Classroom delivery can be complemented by mentoring and/or coaching as well as technical support when required.

For more information, the following pages contain a detailed course outline of each course.

**Course Title:** F01 - FM1-Orientation to Financial Management

**Course Length:** 1 day or in modules

**Maximum Number of Participants:** 24 (ideal 16-20)

**Course Objectives:**

This course is designed for employees working in the Canadian federal government. At the end of this program, participants will be able to:

- Explain the roles and responsibilities of all key players as they relate to financial management;
- Explain the government and your organizational resource management cycle;
- Participate in the development of integrated business plans and budgets;
- Apply the key budgetary controls;
- Exercise their delegated responsibilities on the expenditure control process with due diligence; and
- Interpret the key financial reports.

**Course Content:** All customized courses can be delivered all at once or by modules of 2 to 3 hours each, in-class, at distance (Webinar) or online, as needed.

**SESSION 1 - The Financial Management Framework:** Financial management legal and operational context; and, roles and responsibilities (at different levels).

**SESSION 2 - Integrated Business Planning and Budgeting:** The Expenditure Management System (EMS); your departmental integrated business planning and budgeting process including linkages with the EMS; and, essentials on budgets and coding.

**SESSION 3 - The Budget Control Mechanisms:** Budgetary control mechanisms (types and levels).

**SESSION 4 - The Expenditure Control Process:** The expenditure process and financial signing delegated authorities; the mechanisms and policies for delegating these authorities; and, delegation instruments.

**SESSION 5 - Financial Reports and Forecasting:** Key financial reports and how to interpret them; monitoring and control of the financial operations; and forecasting, variance analysis and budget revisions.

**Target Audience:**

This module is targeted at administrative staff, supervisors and managers who desire an orientation and a basic working knowledge of financial management in the federal government.

**Methodology:**

Presentations and exercises, including quizzes and case studies, are used to facilitate learning.

**Expected Results:**

This course is designed to give participants an overview of financial management in their organizations so that they can effectively carry out their responsibilities in this area.

**Course Title:** F02 - FM2 - Financial Management at Work

**Course Length:** 2 days or in modules

**Maximum Number of Participants:** 20 (ideal 12-16)

**Course Objectives:**

This course is designed for employees working in the Canadian federal government. At the end of this program, participants will be able to:

- Explain and apply basic government accounting principles;
- Use their chart of accounts (coding);
- Participate in the preparation of integrated business plans and budgets;
- Apply the budgetary control mechanisms;
- Explain the expenditure control process and exercise their delegated responsibilities with due diligence, including account verification;
- Use the proper contracting instrument in compliance with the rules;
- Interpret the key financial reports; and,
- Evaluate the financial performance, perform forecasting and variance analysis and adjust plans and budgets.

**Course Content:** All customized courses can be delivered all at once or by modules of 2 to 3 hours each, in-class, at distance (Webinar) or online, as needed.

**SESSION 1 - Government Accounting Concepts and Coding:** Overview of the government accounting practices; and, reviews of the essentials about financial coding in your organization.

**SESSION 2 - Integrated Business Planning and Budgeting:** Process and the content of your integrated business plan and budget at the responsibility center level; and, budgetary control mechanisms and tools.

**SESSION 3 - The Expenditure Control Process and Account Verification:** The expenditure process; the different procurement options; mechanisms and policies for delegating financial authorities to various levels; and, account verification process for sensitive expenditures such as travel, hospitality, membership, training, etc.

**SESSION 4 - Financial Reporting and Forecasting:** How to monitor and control the results of operations against plans and budgets; budget forecasts; variance analysis; and, budget revisions.

**Target Audience:**

This module is targeted at administrative staff and managers who require a working knowledge of financial management.

**Methodology:**

Presentations and exercises, including quizzes and case studies, will be used to facilitate learning.

**Expected Results:**

This course is intended to provide participants with the working knowledge and skills to participate actively in the preparation of plans and budgets, to properly assume their responsibilities in the exercise of financial signing authorities and the ability to use key financial reports.

**Course Title:** F03 - The Essentials of Financial Management (5 modules)

**Course Length:** 5 modules, 2 to 3 hours each or 2 days

**Maximum Number of Participants:** 24 (ideal 16-20)

**Course Objectives:**

This course is designed for employees working in the Canadian federal government. At the end of this program, participants will be able to:

- Participate to the preparation of plans and budgets;
- Monitor commitments and use the financial delegation instruments;
- Interpret key financial reports and, prepare robust financial forecasts; and
- Perform account verification on sensitive transactions.

**Course Content:** All customized courses can be delivered all at once or by modules of 2 to 3 hours each, in-class, at distance (Webinar) or online, as needed.

**Module 1 - Integrated Business Planning and Budgeting:** The government and your organization financial management governance framework; your management and planning cycle; integrated business planning; fundamentals of coding and your coding block; your budgets and related templates; and, roles and responsibilities in resource allocation.

**Module 2 - Financial Signing Authorities Essentials:** Context and overview of the expenditure process (signing authorities); account verification (overview); your delegation instruments; the quality assurance process; frequent problems/ best practices; and, year-end expenses (PAYE).

**Module 3 - Financial Reporting and Forecasting:** Context and purpose of financial forecasting; financial systems and key financial reports; steps in preparing financial forecasts; variance analysis and budgets/plans adjustments (journal voucher's, budget transfers, etc.); and roles & responsibilities.

**Module 4 - Account Verification-Part 1:** Generic account verification requirements for travel directives, event, conferences and hospitality; damage claims & ex-gratia payments; and taxis vouchers; for each topic listed above: required signatures, forms to use, coding required, frequent errors and contacts:

**Module 5 - Account Verification-Part 2:** For each topic listed below: required signatures, forms to use, coding required, frequent errors and contacts: Invoices for services; invoices for goods; acquisition cards; awards & recognition; continuous learning (training); membership; and, petty cash.

**Target Audience:**

Module 1, 2 and 3: Managers, Supervisors, Team Leaders and Administrative Staff

Module 4 and 5: Administrative Staff and anybody interested in detailed account verification

**Methodology:**

Short presentation followed by tailored exercises and mini-case studies using existing templates and tools.

**Expected Results:**

At the end of these workshops, the participants will be able to assume with due diligence their respective financial responsibilities.

**Course Title:** F04 - Fundamentals of Internal Controls

**Course Length:** 1 day

**Maximum Number of Participants:** 24 (ideal 16-20)

**Course Objectives:**

At the end of this program, participants will be able to:

- Explain the key concepts of internal controls and related tools/best practices;
- Properly use internal controls in place in your organization; and,
- Contribute to the on-going development, monitoring and improvements of internal controls.

**Course Content:**

**Module 1: Context and Concepts of Internal Controls:** Historical background and definitions; the universe of controls and examples; internal control frameworks; internal Control over Financial Reporting (ICFR); the annual statement of assurance; and, roles and responsibilities.

**Module 2: Risk Management and Internal Controls:** Risk management process; type of risks and examples of impacts; and, examples of mitigation measures such as controls.

**Module 3: How to Document Business Processes and Key Controls:** Business Process Mapping; and documentation.

**Module 4: How to Assess Internal Controls:** Design Effectiveness Testing (DET); Overview of Operating Effectiveness Testing (OET); ongoing monitoring activities; and, key success factors.

**Target Audience:**

A diverse audience from different background with no formal training in the area of internal controls.

**Methodology:**

This workshop uses a variety of methodologies including presentations, small group discussions, large group plenaries, written exercises and case studies. The workshop is very interactive.

**Expected Results:**

This course is intended to provide the participants with an overview of internal controls in a typical public sector organization so that they can effectively carry out their internal control respective responsibilities.

**Course Title:** F05 - Managing Grants and Contributions

**Course Length:** 4 to 6 modules (2 to 3 hours each) or up to 3 days (depending on the number of subject areas included)

**Maximum Number of Participants:** 24 (ideal 16-20)

**Course Objectives:**

At the end of this program, participants will have a practical working knowledge and the abilities to manage and administer grants and contributions agreements all along their lifecycle.

**Course Content:**

All customized courses can be delivered all at once or by modules of 2 to 3 hours each, in-class, at distance (Webinar) or online, as needed.

The key potential subject areas covered, each of which could be a separate session, are:

1. Review of the transfer payments' governance structure and its life-cycle;
2. How to prepare an announcement of opportunities/calls for proposal for solicited proposals;
3. How to assess the recipient's risk profile;
4. How to conduct an initial visit;
5. How to assess a proposal;
6. How to perform the financial assessment of a proposal (financial capacity of the requester and project's budget);
7. How to develop a funding agreement;
8. How to interpret a funding agreement;
9. How to perform the financial monitoring of contribution agreements; and,
10. Review of the purpose and the approach of a recipient's audit.

**Target Audience:**

Program and project officers.

**Methodology:**

Hands-on and case study approach using departmental guidelines, tools and templates;

**Expected Results:**

Participants will return to their workplace with the knowledge, tools, and skills that are required in their own respective departments to effectively manage and administer funding agreements;

**Course Title:** F06 - Integrated Risk Management

**Course Length:** 1 day

**Maximum Number of Participants:** 24 (ideal 16-20)

**Course Objectives:**

At the end of this program, participants will be able to:

- Explain the risk management context and concepts;
- Apply some of the risk management processes, tools and techniques, including using an Integrated Risk Management Framework; and,
- Learn and share on risk management tools, techniques and best practices.

**Course Content:**

This course presents basic risk management concepts, tools and best practices of the federal government's integrated risk management approach. It reviews the generic risk management process and framework used in most public sector organizations. The workshop demonstrates the rewards from integrating risk management in every day-to-day activity in a changing environment.

1. **Risk Context & Concepts:** Context & linkages; concepts and definition (risk, RM, IRM); generic risk management processes; examples of risk management tools & techniques; and, roles & responsibilities.
2. **Integrated Risk Management Process and Tools:** Steps of the risk management process: identifying objectives and setting context; identify key risk areas; assessing key risk areas; selecting a response strategy, and monitoring, evaluating, adjusting and learning; best practices; and critical success factors.
3. **Risk Management Frameworks:** Objectives & benefits of an IRM framework and model; CoCo, COSO, CODO-ERM and the IRM (federal government); internal control and risk management; the on-going monitoring process: various players and best practices; and examples of applications and benefits.

**Target Audience:**

This Risk Management course will benefit all public servants who wish to be initiated to risk management concepts, implementation tools and processes and best practices in the public sector.

**Methodology:**

This workshop uses a variety of methodologies including didactic lecture, small group discussion, large group plenary, written exercises and case studies. The workshop is very interactive.

**Expected Results:**

At the end of this workshop, the participant will understand the basic risk concepts and will be able to participate in the implementation and on-going usage of an integrated risk management process.

**Course Title:** F07 - Fraud Risk Management

**Course Length:** 1 day

**Max # Participants:** 24 (ideal 12-16)

**Course Objectives:**

At the end of this workshop the participant would be able to:

- Differentiate fraud from abuse;
- Understand why and how fraud is committed;
- Establish key components of anti-fraud policy and fraud risk management program;
- Develop an effective fraud risk assessment process;
- Execute the fraud risk assessment;
- Report the results of the fraud risk assessment;
- Address the identified fraud risks;
- Create a perception of detection.

**Course Content:**

This practical workshop uses a competency-based approach to explore:

1. Fraud risk assessment, fraud prevention;
2. Deterrence techniques;
3. Key components of anti-fraud policy and programs;
4. Risk assessment process;
5. Financial transaction and fraud schemes;
6. Management and auditor responsibilities to detect fraud;
7. Analyze the legal aspects with focus on common law principles of the Canadian civil and criminal justice system;
8. Techniques to properly collect and document information and evidence in the fraud investigation process, including interview techniques;
9. Criminology and ethics to understand the reasons behind the fraudulent activity.

**Target Audience:**

All professionals involved with authorisations or control prerogatives with governance, risk and compliance.

**Methodology:**

Varieties of methodologies are used in this workshop; group discussions, case studies, real situations illustration and practice. Interactivity is privileged.

**Expected Results:**

- Better management practice and work environment (Reduction of fraud causes and triggers, creation of a prevention culture);
- Enhance the compliance level and reduce litigation.



**Course Title:** F08 - Compliance Risk Management (CRM)

**Course Length:** 1 day

**Max # Participants:** 24 (ideal 12-16)

**Course Objectives:**

At the end of this workshop the participant would be able to:

- Understand the challenges of governance principles related to risk management and compliance;
- Explain the basics of integrated risk management in respect to the governance framework;
- Comply with the regulatory, financial, and operational compliance requirements; and,
- Effectively integrate the CRM components in the management processes.

**Course Content:**

This training will focus on the operating challenges of CRM cycle and its implications on the risk of economic crime for administrators. It will cover the following topics:

1. The principles of governance issues related to risk management and compliance;
2. The basics of integrated risk management with respect to the governance compliance:
  - Crisis management: reactive approach;
  - Case by case operational risk management: proactive approach; and,
  - Integrated risk management: proactive approach.
3. Regulatory, financial and operational compliance requirements.

**Target Audience:**

This course is designed for executives, managers, auditors, professionals, advisors or experts; all sectors and industries combined.

**Methodology:**

To promote learning and make the workshop dynamic and interesting, different approaches will be used. Case studies, discussions, as well as audio and video illustrations with media extracts will support the understanding of key concepts and the key challenges related to compliance issues.

**Expected Results:**

- Enhanced decision making capacity based on relevant and reliable business information;
- Risk management costs reduction and creation of value;
- Development of continuous and real-time monitoring: faster follow-up of exceptions;
- Better monitoring of controls integrated to business processes: tolerance limits for alerts on losses and impacts on the surrounding environment; and,
- Increased capacity for accountability and increased level of compliance.

**Course Title:** F09 - Introduction to Project Management

**Course Length:** 2 days

**Maximum number of Participants:** 24 (ideal 16-20)

**Course Objectives:**

Upon completion of the course, participants will be able to:

- Explain and articulate the value of a structured approach to project management;
- Describe the project life cycle;
- Clearly define project objectives;
- Create a complete project management plan;
- Develop a realistic project schedule;
- Identify and control deviations from the project plan;
- Use tools and techniques to manage a project during execution.

**Course Content:**

The course directly addresses all knowledge areas involved in Project Management. All aspects of project management are explored and specific project management tools and techniques are explained and practiced.

**Module 1: Value of Project Management** - Overview of project success factors; integration of competing constraints; definitions and terminology and, organizational influences on project management.

**Module 2: Project Initiation** - Project selection methods and documents and formal authorization (Project Charter).

**Module 3: Planning** - Key planning tools: Scope definition, Work Breakdown Structure (WBS) and Network Diagrams; time / schedule management; cost / budget management; time and cost estimating tools; risk management; communications management; human resource management; quality assurance vs. quality control; procurement and stakeholder analysis and management.

**Module 4: Execution & Control** - Key performance indicators in Project Management and managing project change.

**Module 5: Closing** - Performing lessons learned & document management; contract closure; people & product transition - focusing on benefit realization.

**Target Audience:**

- Project managers who want to improve their formal knowledge and skills;
- Managers responsible for coordinating, facilitating or managing projects and programs;
- Professionals and engineers moving into the discipline of project management and coordination;
- General program managers responsible for project delivery.

**Methodology:**

This workshop uses a variety of methodologies including didactic lecture, small group discussion, large group plenary, written exercises and case studies.

**Expected Results:**

Participants will acquire readily applicable practical knowledge, tools and techniques to manage all aspects of small projects.

**Course Title:** F10 - PMP® Exam Preparation

**Course Length:** 5 days

**Maximum Number of Participants:** 24 (ideal 12-18)

**Course Objectives:**

This course was developed in conjunction with the Project Management Institute (PMI)® A Guide to the Project Management Body of Knowledge (PMBOK® Guide) — Fifth Edition and other sources. The participants:

- Will learn valuable strategies and obtain tips for taking the PMP® Exam and have the opportunity to put them into practice during this course.
- Will focus on the five project processes and the ten knowledge areas as outlined in the PMBOK® Guide as well as the professional responsibility domain.

**Course Content:**

The workshop includes a wide variety of learning tools and study aids. As part of the workshop, you will have access to a subscription for online exam questions and detailed solutions. Topics include:

1. Reviewing the 10 knowledge areas (definition, key components, practice exercises, tests)
2. The PMBOK® Guide
3. Key concepts, terms, and principles of project management
4. Understanding and memorizing the formulas
5. Exam practice
6. Tips and study methods to help prepare

**Target Audience:**

Anyone preparing to sit for the PMP® exam

**Methodology:**

An “experiential” approach is essential in order to acquire the concepts and techniques presented during the workshop. Lectures, individual & sub-group exercises followed by discussions in plenary sessions are part of this training. As part of the workshop you will have access to a subscription for online exam questions and detailed solutions.

**Expected Results:**

Participants will be better prepared to successfully write the PMP® Exam. To obtain a PMP® certification, you must satisfy the education and experience requirements set out by PMI®, adhere to a Professional Code of Conduct, and pass the PMP® Certification Examination. Along with meeting those requirements, you will need 35 contact hours of classroom instruction and these are provided by this course.

<b>Course Title:</b> F11 - Preparing Treasury Board Submissions and Memorandum to Cabinet	
<b>Course Length:</b> 1 to 1.5 day or 3 days	<b>Maximum Number of Participants:</b> 24 (ideal 12-16)
<p><b>Course Objectives:</b></p> <p>This course is designed for employees working in the Canadian federal government. At the end of this program, participants will be able to:</p> <ul style="list-style-type: none"> <li>• Explain the roles and responsibilities of all key players as they relate to the approval of Memorandum to Cabinet (MC) and Treasury Board (TB) submissions;</li> <li>• Explain and apply Central Agencies' requirements in preparing MC;</li> <li>• Explain and apply TB's requirements in preparing TB submissions; and</li> <li>• Explain the linkages between the Budget's cycle and the Expenditure Management System of the Canadian federal government.</li> </ul> <p><b>Course Content:</b> All customized courses can be delivered all at once or by modules of 2 to 3 hours each.</p> <p><b>MODULE 1 - The Governance Framework:</b> Overview of roles and responsibilities of all key players as they related to the preparation and approval of MCs and TB submissions : Cabinet, Cabinet Committees, Prime Minister's Office (PMO), Privy Council Office (PCO), Treasury Board Secretariat (TBS), Departments of Finance and Justice, and line departments.</p> <p><b>Module 2 - Preparation of a Memorandum to Cabinet:</b> Reasons and role of an MC; key sources of information, format, structure and approval process of an MC, roles and responsibilities of all key players involved in the preparation and approval process of an MC, linkage between an MC, a TB submission and the Budget's cycle.</p> <p><b>Module 3 - Preparation of a TB Submission:</b> Reasons and role of a TB submission; key sources of information, format, structure and approval process of a TB submission, roles and responsibilities of all key players involved in the preparation and approval process of a TB submission, linkage between an MC and a TB submission and the Expenditure Management System.</p> <p><b>Target Audience:</b></p> <p>This course is targeted program, policy and financial officers who are involved in the preparation of MCs or TB submissions.</p> <p><b>Methodology:</b></p> <p>Presentations and exercises, including quizzes and case studies, are used to facilitate learning. Open discussions with key departmental or central agencies' officers involved in the preparation and approval of these processes are also highly recommended, whenever it is possible.</p> <p>A mix of on-line and in-class learning tools can also be used.</p> <p><b>Expected Results:</b></p> <p>This course is designed to give participants an overview of the knowledge and skills that are required for the preparation of these documents.</p>	

**Course Title:** F12 - Salary Management

**Course Length:** 1 day

**Maximum Number of Participants:** 24 (ideal 12-18)

**Course Objectives:**

- Understand the context and the recent emphasis on salary management in the 2016-17 MAF;
- Understand the budget structure and the relative importance of the salary component;
- Identify key salary management problematic areas that deserve special attention;
- Using practical examples, acquire the knowledge and skills to prepare accurate salary forecast and monthly /year-end salary accruals.

**Course Content:**

This one-day workshop will raise the awareness of the participants on the importance of the salary component of the departmental budget and the impact of recent changes on the accuracy of the information available to support staffing decisions and salary management. This training will also enable participants to focus on areas requiring special attention to ensure quality information is available. Using practical scenarios, the following elements will be covered.

1. Salary Management context
  - Non-compensation of collective agreements increases
  - Pay in arrear
  - Phoenix
  - Emphasis on salary in the 2016-17 MAF
  - Importance of the salary component
2. Key Salary Transactions and Related Issues
  - Vacancy/deployment/secondment/actings
  - Monthly and year-end accruals
  - Forecasts
  - TB recoverable costs/EBP
  - Operating and Capital budget carry-forwards
  - Salary forecasting systems
  - systems

**Target Audience:**

Managers, administrative support and financial officers

**Methodology:**

An initial discussion in a plenary will set the context and explain the importance of accurate salary information to support budget management and staffing decisions. The core of the workshop will revolve around practical exercises using reports and payroll transactions to identify the problematic areas and the adjustments required to provide accurate salary management information.

**Expected Results:**

Participants will have a broader understanding of the importance of salary management, as well as the context in which government departments operate. They will also be able to identify problematic areas and to adjust their forecasts and estimated accruals in order to provide better information to support staffing and salary management decision-making.

