



Jonathan Moor CBE FCA CPFA

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Canada Border Services Agency (CBSA)

Resource Management

*Putting Finance at the Heart of
Decision-Making*



Jonathan Moor CBE FCA CPFA

Who am I?

- *British* – on interchange at CBSA
- *Married to a Canadian* – so here for life
- *Chartered Accountant* – started as an auditor (Deloitte)
- *CFO* – large 'Crown', Operational agencies & Department
- *Policy* experience – 7 years UK Civil Aviation and airports
- *Frequent flyer* – three adult daughters in the UK



Department
for Transport



My Vision



***PUTTING FINANCE
AT THE
HEART
OF DECISION
MAKING***

I like to get to know my audience before I start

Are you a:



A Cat person



A Dog person

I like to get to know my audience before I start

Are you a:



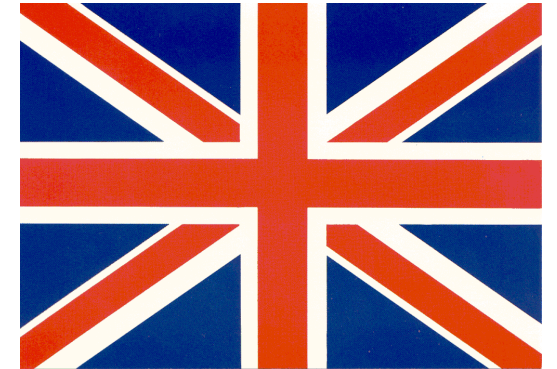
Football Fan



Hockey Fan

I like to get to know my audience before I start

Are you a:



No I meant a Football (Soccer) Fan!

I like to get to know my audience before I start

Are you a:



Starbucks Fan

Tim Hortons.

Timmies Fan

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Are you a:



Star Wars Fan



Star Trek Fan

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Are you a:



Facebook Fan



Instagram Fan

I'm going to talk about four areas today

FUNDING

CAPABILITY

***PUTTING FINANCE
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REPORTING

CAREERS

The Vision for the CBSA's Financial Management Improvement Program is:

To put finance at the heart of decision making

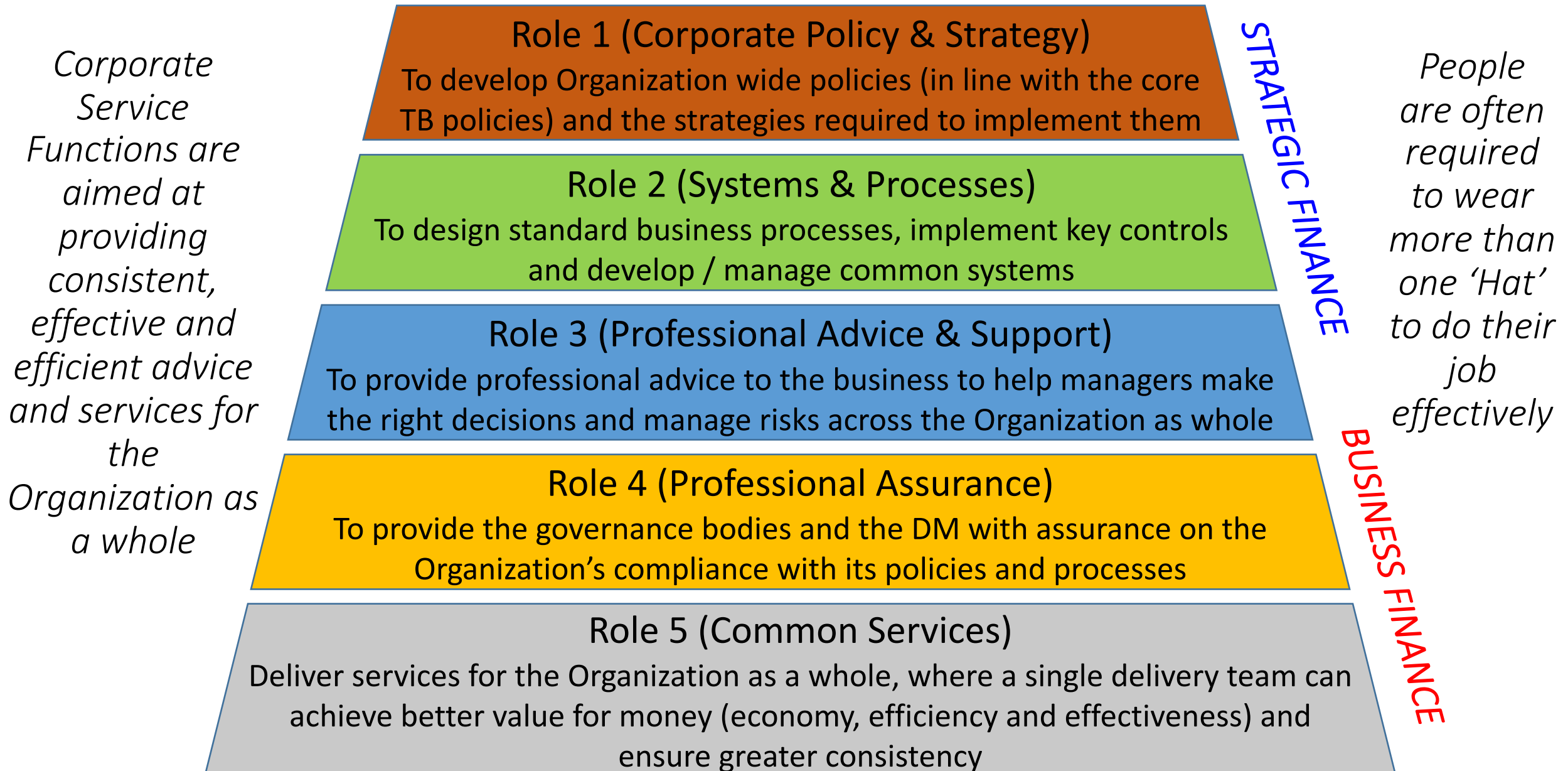
Finance covers five core financial management functions:

- **Strategic Finance** – including securing funding for the Agency's activities
- **Business Finance** – including setting budgets and overseeing delivery
- **Operational Finance** – including providing the tools to manage budgets effectively
- **Asset and project management** – including maintaining and renewing assets
- **Strategic procurement** – including delivering best value from outsourcing

... and two key enablers:

- **Business Processes & Systems** – including the SAP based resource management systems
- **People** – including managing our talent and developing core skills

Role of the FMA- 5 Functional Roles 'or Hats'



I'm going to talk about four areas today



FUNDING



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How can we increase funding to deliver our priorities?

- **Taxpayer Pays** – funding received through Budgets / Off Cycle
- **User Pays** – funding from fees and re-charges
- **Economy & Efficiency** – delivering more for less
- **Prioritization** – by stopping doing things



How to maximize chance of funding from Budgets / Off Cycle

- Story telling – it helps if it's a Government priority
- Business Case benefits – wider value for money framework
- Good costing – accurate & consistent
- Invest to save



Business Case Benefits / Value for Money Framework:

To deliver Value for Money for the taxpayer, it is important to consider the impact of activities in terms of delivering: economy, efficiency and effectiveness (examples below):

Activities	Financial Impact (CBSA budget)	Fiscal Impact (GOC budget)	Economic Impact (Canadian economy)	Total Impact
Economy (same outputs for lower costs)	<ul style="list-style-type: none">Shuttle bus delivers net savings compared to taxi chits (\$124k net cash saving)	<ul style="list-style-type: none">PSPC saves \$1.3m a year following closure of Slater St office		\$xm a year
Efficiency (more outputs for the same costs)	<ul style="list-style-type: none">New GC Case system allows Recourse to manage 10% more cases with same staff numbers	<ul style="list-style-type: none">PIK allows same level of BSOs to process 20% more travellers at airports (\$x of avoided costs)		\$xm a year
Effectiveness (better outcomes for the same costs)	<ul style="list-style-type: none">Improving Financial Management Plan delivers improvements in budgeting and reporting and so projects are delivered on time	<ul style="list-style-type: none">NTC targeting improves hit rate of secondary processing by x% leading to higher tax collection rates (GST & Customs)	<ul style="list-style-type: none">As a result of better targeting, drug seizures rise by x% and the impact on health costs is lower by \$x	\$xm a year
Total Impact	\$xm a year	\$xm a year	\$xm a year	\$xm a year

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How to improve Financial Management & Reporting?

- **Planning** – clear deliverables, milestones and KPIs
- **Reporting** – relevant, timely and consistent information
- **Accountability** – clear roles and responsibilities
- **Assurance** – helps mitigate risks



How to improve Planning?

- 3 Year Budgets – allows for sustainable planning
- Integrated Plans – identify dependencies
- Matching demand and supply – internal services
- Clear deliverables – milestones and KPIs



Deliverables
What we are
building or
creating



Scope
The specification to
which we are building
our deliverables



Work
Time, effort,
money to deliver
said deliverables

How to improve Reporting & Accountability?

- Timely & accurate – quarterly is not good enough
- Clear & consistent – Pyramid approach
- Good governance – to hold accountable for delivery
- Take action when needed – clear Records of Decision



How to improve Assurance?

- **Practical management tool** – helps us to sleep at night
- **Timely** – relevant, timely and accurate information
- **Integrated** – spots gaps and reduces duplication
- **Organizational learning** – helps with our future



Any Questions or Comment?

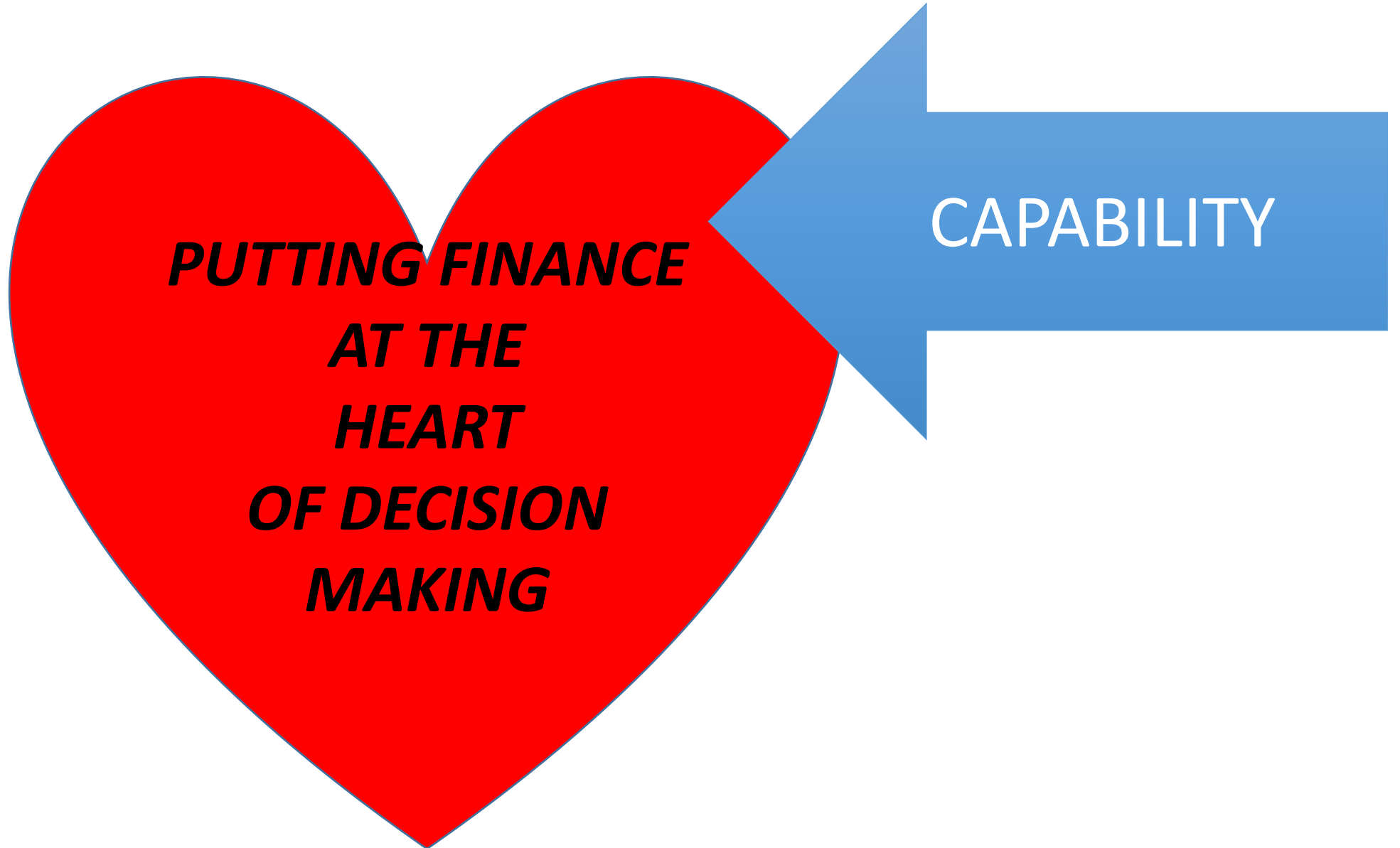
FUNDING

REPORTING

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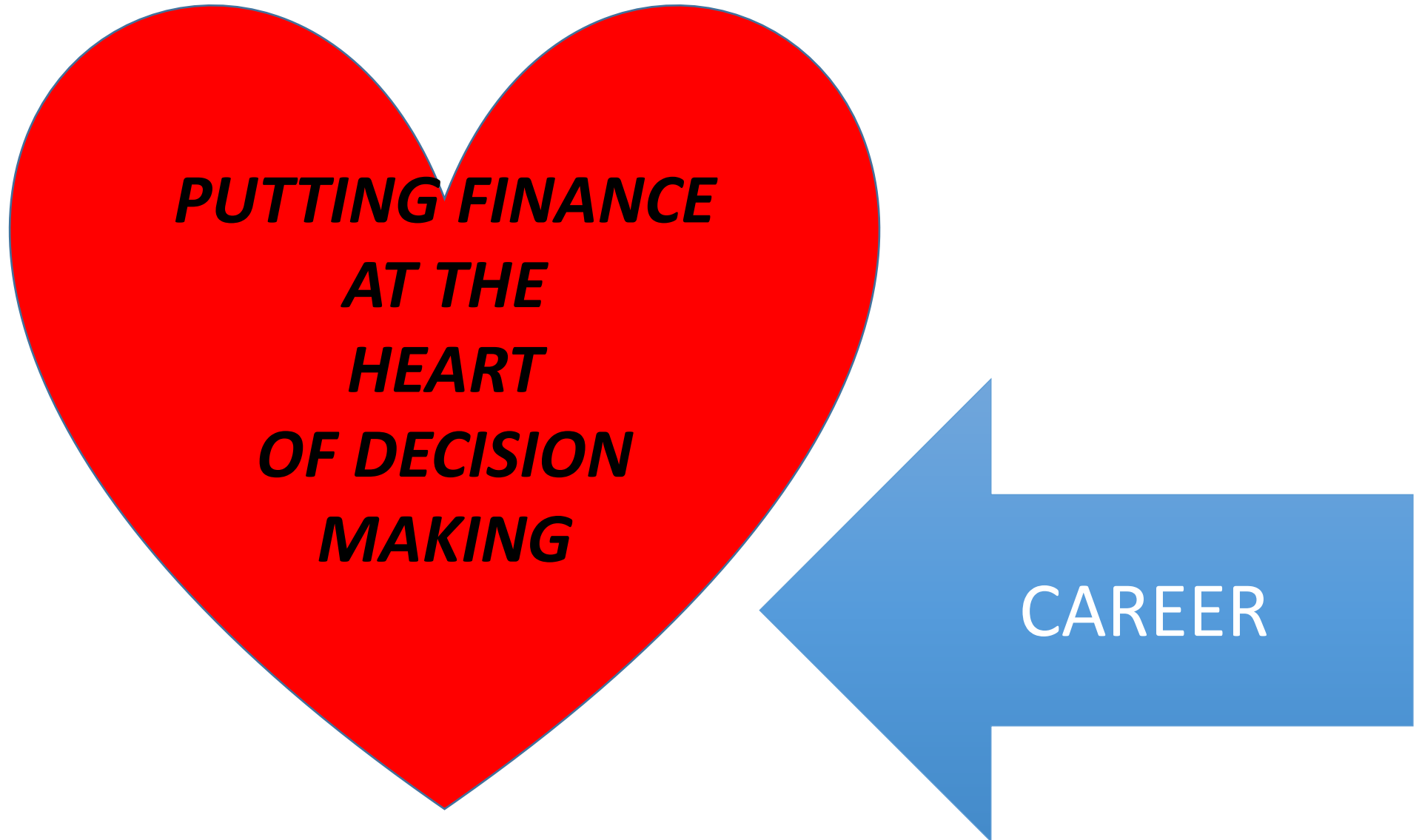
Personal Learning Plans (PLPs)

*The Aim
of PLPs is
to help
you be the
best you
can be
and
continue
to grow*

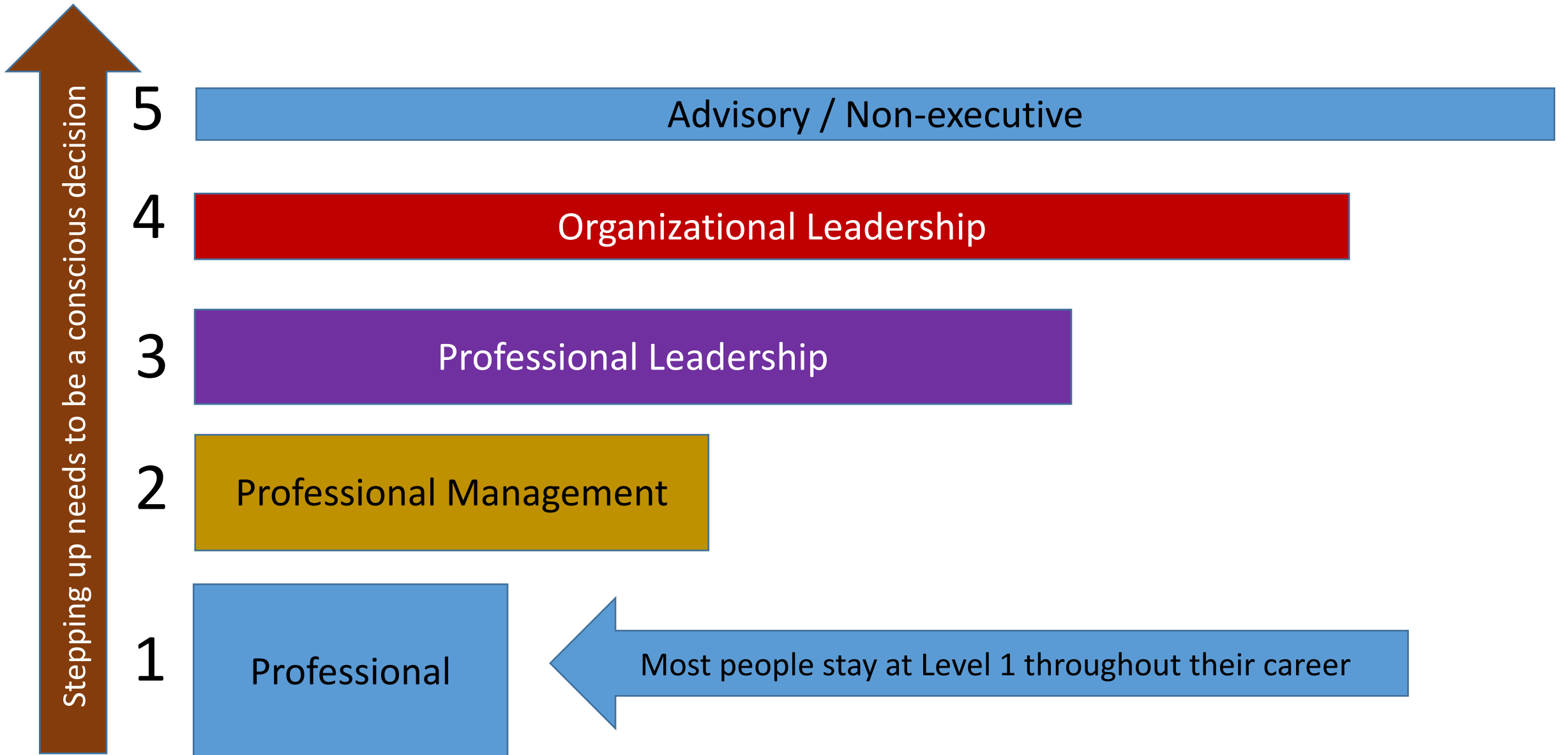


*We all need PLPs
so that we can be
fair to everyone
by: effectively
prioritising and
focusing our
scarce
development
resources; and
ensure that we
foster continuous
learning to
develop and
enhance our
individual
capabilities*

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Five Career steps (Breadth and Depth)



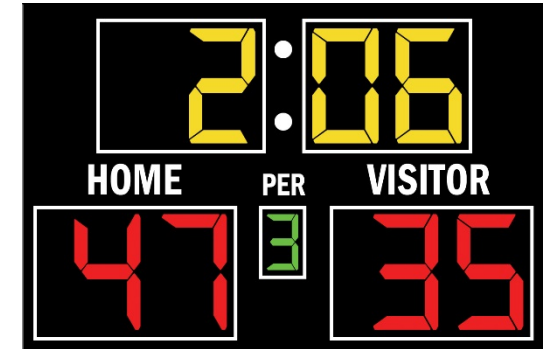
Jonathan Moor – Career Path

Career Path	Finance	Corporate	Operations	Policy & PPM
Touche Ross (Deloitte) - private External Auditor (5 yrs)	✓			
Touche Ross (Deloitte) - private Corporate Finance (1 yr)	✓			
District Audit - public External Auditor (3 yrs)	✓			
Audit Commission - Corporate Manager (EX 1 – 6 yrs)	✓	✓		
Audit Commission – Finance Director (EX 2 - 3 yrs)	✓	✓		
Transport (DfT) – Group Finance Director (EX 3 - 3 yrs)	✓	✓	✓	
Transport (DfT) – Airports Program Director (EX 3 for 3 yrs)			✓	✓
Transport (DfT) – International Civil Aviation (EX 4 for 4 yrs)			✓	✓
Transport (DfT) – Resources & Strategy (EX 5 – 4 yrs)	✓	✓	✓	✓
Interchange (CBSA) – Finance & Corporate Management (2 yrs)	✓	✓		✓

The Role of the Finance Professional

Vision

Putting Finance at the Heart of Organizational Decision Making



Quarterback not the score keeper

The basic finance skills are no longer enough...

The Added Value

- Strategic direction & planning
- Transformation & technology
- Stakeholder management & comms.
- Risk management & assurance
- Talent / succession management

Four attributes of a good Finance Professional



*Searching for
best value for
money*



Strategic / Helicopter View

Improvement Focus

Outcome Focus



*Why do we do
things and
could we do
them better?*

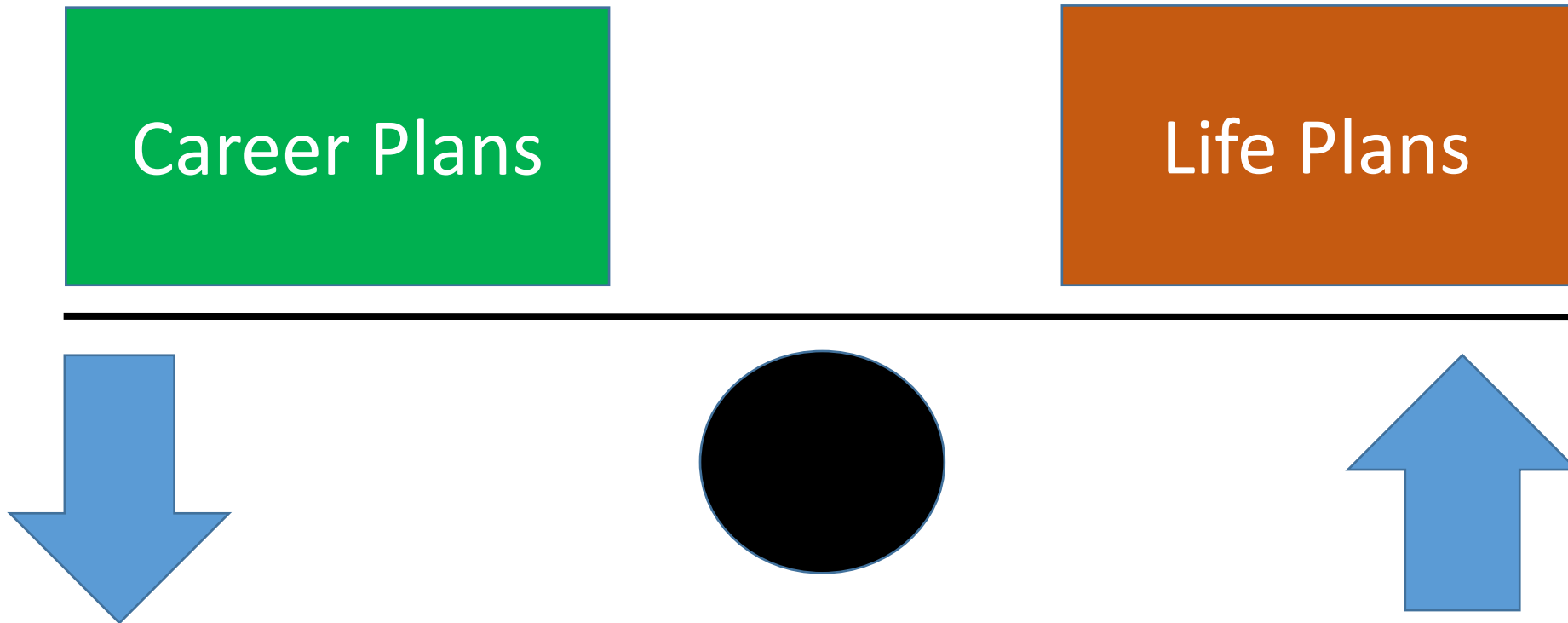
People Focus

*Developing
our staff and
helping our
talent*



Career and Life Plans

Both Plans are certain to change over time, but you should aim to keep them in balance over the course of your career



Any Questions or Comments?

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