|  |  |
| --- | --- |
| **Document the Nature of the Difference of Opinion** | |
| Describe the issue and the nature of the difference of opinion |  |
| Document the alternative positions proposed along with their rationale |  |
|  |

|  |  |  |
| --- | --- | --- |
| **Step 1: Document the Results of Direct Settlement** | | |
| 1.1 | Document the:   1. name of the individual(s) engaged to settle the issue 2. date of discussion(s) 3. attendees 4. advice received and recommended action |  |
| 1.2 | If the difference of opinion has not been resolved through direct settlement   1. document why the suggested course of action was not considered appropriate in the circumstances; and 2. move to **Step 2—Arbitration** |  |
| 1.3 | If the difference of opinion has been resolved through direct settlement:   1. document the conclusion reached along with its rationale; 2. demonstrate the agreement of the individuals giving rise to the difference of opinion with the conclusion reached; 3. include a cross reference to demonstrate that the conclusion resulting from this consultation has been implemented |  |

|  |  |  |
| --- | --- | --- |
| **Step 2: Document the Results of Arbitration**  *Ensure that the arbitrator is provided all relevant facts necessary to make an informed decision, including any relevant analysis or evidence and a copy of the completed Step 1 documentation of each consultation that took place during direct settlement.* | | |
| 2.1 | Document the name of the arbitrator and summarize the information provided for consultation. |  |
| 2.2 | Where the arbitrator consults with others, document the:   1. name of the individual(s) advising the arbitrator 2. date of discussion(s) 3. attendees 4. advice received and recommended action |  |
| **Document the Arbitrator’s Decision** | | |
| 2.3 | 1. document the decision reached by the arbitrator along with its rationale |  |
| 2.4 | If the individuals giving rise to the difference of opinion are not satisfied with the decision reached from the arbitration process   1. document why the decision reached was not considered appropriate in the circumstances; 2. move to **Step 3—Appeal** for final resolution |  |
| 2.5 | If the individuals giving rise to the difference of opinion are satisfied with the decision reached from the arbitration process:   1. demonstrate the agreement of the individuals giving rise to the difference of opinion with the decision reached; 2. demonstrate that the arbitrator has reviewed the documentation and signed off the completed Differences of Opinion Template; 3. include a cross reference to demonstrate that the conclusion resulting from this consultation has been implemented |  |

|  |  |  |
| --- | --- | --- |
| **Step 3: Document the Results of the Appeal Process**  *Ensure that the Auditor General is provided all relevant facts necessary to make the final determination, including any relevant analysis or evidence and a copy of the completed Steps 1 and 2 documentation of each consultation that took place during direct settlement and the arbitration process.* | | |
| 3.1 | Summarize the information provided to the Auditor General for consultation. |  |
| 3.2 | Document the:   1. date of the final consultation; 2. attendees; 3. the final determination along with its rationale; and 4. include a cross reference to demonstrate that the conclusion resulting from this consultation has been implemented | *[The appeal process is the final recourse available within the Office]* |
| 3.3 | If a previous decision is overturned by the appeal process, communicate the reasons to all the parties involved. |  |