MOVING TOWARD THE VIRTUAL STATE:
INTEGRATING SERVICES AND SERVICE CHANNELS
FOR CITIZEN-CENTRED SERVICE DELIVERY

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Introduction

Increasingly, in countries around the world, governments are seeking to provide integrated, citizen-centred service delivery. The aim is to organize the delivery of government services from the perspective of citizens rather than of governments and to deliver these services seamlessly across governments and across delivery channels. Notable examples of integrated service delivery (ISD) include Australia’s Centrelink (www.centrelink.gov.au), the Canada Business Service Centres (www.cbsc.org), and Portugal’s Infocid (www.infocid.pt).

Achieving a high level of ISD is a challenge of considerable proportions and there are substantial barriers to meeting this challenge successfully. Jane Fountain, in *Building the Virtual State*, argues that web-based efforts at integration … reveal the "cracks" in the machinery of the bureaucratic state: the extent of fragmentation and lack of fit among programs, data measures, information, rules, and services in government. The promise of seamless interface with the public at the level of a computer screen is the promise of the first wave of G2C digital government. *The second wave, G2G, is integration and connection across jurisdictions and programs behind the interface, in the bricks and mortar of government. The second wave is about politics and the structure of the state.*

This paper examines this "second wave" of digital government, with particular reference to the integration of service delivery not only across departments and governments but also across sectors and across service delivery channels (notably the Internet, telephone and service-counter channels). The challenge is to identify and anticipate the barriers to effective ISD and to devise innovative arrangements that will maximize the ability of governments to break down or get around these barriers. To narrow the scope of this paper, an effort has been made to identify the most important governance barriers and to give priority to innovative organizational, as opposed to policy or legislative, measures to overcome these barriers. At the same time, the term

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3. The term governance refers here to the institutions, structures and processes through which power, influence and authority are exercised, including the decision-making processes, i.e., who participates and how.
governance barriers is interpreted broadly to include the interrelated categories of political, structural, operational/managerial, and cultural barriers.

The first section of the paper provides definitions of important concepts. The second section highlights the considerable variety and complexity of ISD arrangements and the third section sets out an idealized model of ISD. Section four examines the major barriers to ISD and section five discusses various means of overcoming them. Section six explores barriers and solutions in the sphere of integrated channel delivery. The concluding section discusses the current and anticipated evolution of ISD. While the paper focuses largely on Canadian experience, it contains learning points for other countries as well.

The study has been informed primarily by telephone interviews (and some e-mail exchanges) with thirty public servants, including public service executives with extensive practical experience in the sphere of ISD. The study is also based on ten case studies of noteworthy ISD arrangements (primarily in Canadian government) and from the small, but rapidly growing, body of writings on electronic government and, more specifically, on ISD.

Definitions

The fact that ISD and related concepts are defined in so many different ways constitutes a “language” barrier to discussion of ISD. Thus, it is essential to clarify the meaning and relationship of these concepts as a basis for analysis. ISD is the process of bringing together and fitting together government services so that citizens can access these services in a seamless fashion based on their wants and needs. A seamless service delivery system is “fluid, agile, integrated, transparent, connected” and it provides “a smooth, virtually effortless experience for those who interact with it.” ISD aims to ensure single-window service (one-stop access to services), largely through “the three Cs” of coordination, collaboration and clustering. Coordination refers to the sharing of work for mutual benefit with a view to avoiding duplication, eliminating gaps and reducing fragmentation. Collaboration involves the sharing of power for the same purposes. Coordination and collaboration are closely related to the concept of partnership. Coordination through sharing work is often described as an operational partnership.

4 The Canadian public organizations included Atlantic Canada On-Line, Canada/Manitoba Business Service Centre, Nova Scotia Business Registry, Ontario Business Connects, Region of Halton, Seniors Canada On-Line, and Teranet. Also included were Australia’s Centrelink and, from the private sector in Canada, the Bank of Montreal and Interac Association.


whereas collaboration through *sharing power* is commonly described as a collaborative or “real” partnership.\(^7\)

The meaning of the term *clustering* is similar to that of ISD. It is the process of bringing together related government services delivered by one or more service providers so that citizens can access the services in one place. Clustering can be viewed as a means of moving towards a greater measure of ISD. Thus, a particular cluster of services can develop into a more seamless form of integration. Service clustering can be viewed as “services that are grouped together” and ISD as “services that fit together.”\(^8\)

Like coordination and collaboration, both ISD and clustering are closely linked to the concept of partnering which is defined here as the process of bringing together individuals and organizations to share power, work, support, information and benefits and risks with others for the achievement of joint goals and/or mutual benefits. The pursuit of ISD, for example, requires effective partnering (also frequently described as collaborative arrangements) between and among the main ISD actors.

Finally, the concept of ISD is closely related to that of *citizen relationship management* (CRM) - a concept that developed in the private sector as *customer* relationship management. In the public sector context, CRM is in essence a strategy that puts service to the citizen at the centre of a comprehensive, concerted and committed effort to integrate services, not only across departments, governments and sectors but also across service channels.

**Main Actors**

The range of actors involved in ISD includes departmental administrative units, departments as a whole, entire governments, business organizations, and third sector organizations. These are the principal actors in the four categories of ISD being examined in this paper - intra-departmental, inter-departmental, inter-jurisdictional and inter-sectoral ISD. While ISD arrangements can be classified according to a considerable number of factors, the focus here is on three major criteria:

1) the number of actors/service providers involved in the service delivery
2) the number of services being provided
3) the number of delivery channels being used

As shown in Figure 1, these criteria can be depicted on separate continua running from a single-dimensional to a multi-dimensional arrangement. For any specific ISD arrangement, an ISD *profile* depicts that arrangement's particular mix of the three criteria.

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A wide variety of ISD arrangements can be depicted along these continua. At the uni-dimensional end is a single departmental unit providing a single service through a single delivery channel (profile A). At the multi-dimensional end is an arrangement involving several service providers from different governments and from the business and third sectors providing several services through several channels (profile B). It cannot be assumed that the closer an arrangement's profile is to the multi-dimensional end of the continua, the greater is the challenge to integration. For example, an *inter-departmental* arrangement involving a large number of departments and a variety of services delivered over several channels (profile C) may be more challenging than an *inter-jurisdictional* arrangement involving only two governments, a single service and a single channel (profile D). Even a cross-sectoral arrangement involving several departments, governments, business organizations and NGOs may be relatively uncomplicated if it operates only on the Internet channel - and especially if it does not require a stringent partnership agreement (profile E).\(^9\)

**An Idealized Model of ISD**

As a basis for identifying and overcoming barriers to ISD, it is helpful to have a picture of what a highly integrated system of government service delivery would look like. An idealized model of ISD would include the following features:

1) A single-entry portal provides access to the services of all orders of government. There is a single-entry portal for each delivery channel.

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\(^9\) A good illustration of this last arrangement is the Canadian Consumer Information Gateway (within Industry Canada) (http://consumerinformation.ca) which joins up a very large number of provincial and non-governmental partners to provide information to consumers via the Internet. This is a considerably less complicated arrangement than, for example, the Canada Business Service Centres (http://www.cbsc.org) which consists of thirteen major centres across the country with a network or regional access partners consisting of almost four hundred organizations, many of which are located in rural and remote areas.
2) Each portal is organized on a clear and consistent basis from the citizens' perspective.

3) Service delivery is seamless regardless of which government has responsibility for the service and of how many services, service providers and service channels are involved.

4) Service delivery is highly integrated at both the front and back ends of the system.

5) Citizens can receive customized (personalized) service tailored to their particular wants and needs.

6) The privacy and security of the system are assured.

7) Citizens can receive services through each of the major delivery channels.

8) Citizens can receive through each delivery channel the level of service they require.

9) Citizens can receive through each delivery channel the level of service they require regardless of their social, demographic, geographical or technological circumstances.

**Governance Barriers to ISD**

This paper focuses on governance barriers while acknowledging both the breadth of the term governance and the uncertainty over its meaning. As noted above, governance barriers are divided here for analytical purposes into four categories: political, structural, operational/managerial, and cultural barriers. An illustration of the kind of barrier falling into each category is provided below.

**Political Barriers**

*Visibility.* Both individual departments and governments as a whole strive to ensure visibility or "profile" in the sense of credit for their financial and other contributions to improved service delivery. Collaboration with other departments and especially with other governments can blur the relative contributions of the different departments and governments involved. Governments sometimes receive little public recognition for their substantial investment in ISD arrangements. The sharing of resources that accompanies efforts to blend organizational operations and cultures and to project an image of ISD sometimes means that one government will contribute most of the resources and receive only half - or even less - of the public credit.
Structural Barriers

*Inter-jurisdictional Tensions.* The stresses and complexities that characterize the pursuit of coordination and collaboration in federal states are reflected in efforts to promote ISD across governments. The political competition for visibility noted above inhibits the creation of structures, (e.g. joint planning committees) that would facilitate effective ISD. In relatively narrow program areas (e.g. services for seniors as opposed to a broad area like human resource development), intergovernmental ISD initiatives are easier to establish and operate. For example, Seniors Canada On-Line (http://www.seniors.gc.ca) involves several federal departments and several provincial governments in providing ISD to senior citizens through the Internet channel.

Even carefully crafted inter-jurisdictional ISD arrangements can be confounded by unpredictable changes in one or more of the partners, especially at the political level. The election of a new government or the appointment of a new cabinet minister in a current government can be accompanied by reduced funding or even by a government's withdrawal from the partnership.

Operational/Managerial Barriers

*Inter-operability.* This issue is usually discussed in the context of technological barriers to electronic service delivery resulting from the incompatibility of technologies across departments and particularly across governments. However, inter-operability is a broader issue that presents several problems for ISD that do not lend themselves easily to technological solutions. ISD partners, especially in inter-jurisdictional arrangements, have to accommodate their differences in terms of policies, laws, regulations and practices bearing on such matters as salaries, financial procedures and accountabilities.

Disincentives for staff to pursue ISD exist within the various partner organizations as well. The organizations' pay, reward and recognition systems may provide little or no incentive to pursue ISD arrangements in the first place, much less to maintain them. Employees will focus their efforts on tasks for which they are formally accountable. With particular reference to e-government initiatives, Jane Fountain argues that the incentives are actually the obverse of those for e-commerce. "Whereas dramatic efficiency gains and cost savings in the economy are rewarded through profits, promotions, stock price increases, and market share, similar gains in government are rewarded with budget cuts, staff reductions, loss of resources, and consolidation of programs."\(^{10}\)

Cultural Barriers

\(^{10}\) Fountain, *Building the Virtual State*, p, 13.
Organizations with a strong organizational culture often find it difficult to blend their culture with the cultures of partner organizations in ISD arrangements, especially if these arrangements involve different jurisdictions or sectors. The culture in public organizations tends to focus on accountability upwards rather than on the horizontal thinking and commitment that are required for effective ISD. Since values are the essence of organizational culture, it is essential to cultivate shared commitment to those values, such as citizen-centred service, trust, teamwork, leadership and accountability, that are most likely to support ISD initiatives. It is widely acknowledged, however, that culture change takes a long time and, therefore, while it should be continuously pursued, it should not be viewed as the shorter-term solution that structural change usually is.

**Overcoming Governance Barriers to ISD**

The measures to reduce obstacles to ISD that are discussed below are measures that can have an impact in a relatively short time. This paper does not examine such longer-term solutions as significant changes in the accountability regime for cabinet ministers and public servants or major modifications in the organizational design of government. It is notable that ISD can lead to "virtual" restructuring. A Canadian cabinet minister has noted that the ISD initiative known as Seniors Canada On-Line has in effect created a new department without a change in structure. "Most citizens don't know or care if this department exists. What they do care about are the information and transactions and relationships that this virtual "seniors" department is providing. They don't care that a host of public servants from all three levels of government have signed [memoranda of agreement], have extensive accountability procedures and information management approaches to make this work. … The Internet is, in effect, allowing us to restructure government, without restructuring government."11

**New Service Delivery Models**

A remarkable array of mechanisms to pursue ISD have been devised or are being developed.12 Reference is made here, by way of illustration, to service utilities and ISD departments. A service utility is "an organization that delivers services on behalf of other government organizations but delivers no services (or very few) of its own".13 A corporate service utility can be created as a public corporation with a board of directors reporting to a departmental minister - as in the case of Service New Brunswick (http://www.snb.ca). Like other public corporations, the service utility

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13 Ibid., p. 3.
enjoys greater autonomy and flexibility in respect of management in general and of innovative ISD initiatives in particular. Among the potential benefits of the corporate service utility model are greater coordination, collaboration and integration resulting from clear lines of accountability; less reliance on the use of influence to get things done; and a diminution in such inter-operability problems as different policies, standards, rules and salary levels.

Service delivery could also be delegated to an *inter-jurisdictional service utility* that would pursue seamless service in various policy fields (e.g. health, business development) on behalf of multiple governments. Still another variant of the service utility model is an *NGO service utility* - an independent, non-profit entity that could have partners from all orders of government and from the private sector and deliver services to citizens through one or more delivery channels (e.g. Victoria Connects). It is likely that the service utility approach will increasingly supplement or supplant the more common single-window service delivery structures such as "owner-delivered in a co-located environment" and "shared service delivery through integration". 

While the service utility model holds considerable promise, ISD is also being pursued through other structural arrangements. A relatively new model is the *ISD department* - a department that is dedicated to improved service delivery and has a division responsible for promoting ISD, in part through coordinated channel management. For example, Service Nova Scotia and Municipal Relations (http://www.gov.ns.ca/snsmr) is a department providing a range of services through the three major delivery channels; all three channels are managed within the department's Service Delivery Division.

**Perfecting Partnerships**

Effective partnering is a major mechanism for overcoming several of the barriers to successful ISD, including, for example, the political competition for visibility and the operational/managerial obstacle of different laws, policies and practices from one government to another.

Partnerships complicate the central governance issue of accountability because the partners have dual accountabilities - vertical accountability to their government or organization and horizontal accountability to their partners. The Auditor General of Canada has argued that partnering arrangements require more rather than less accountability and has identified the major problems as including not only inadequate accountability but also "the risk of poorly defined arrangements, commitments not met, insufficient attention to protecting the public interest [and]

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14 Victoria Connects began as a separate entity involving a three-way partnership between Canada's federal, provincial and local governments. Currently, it is a unit of the Greater Victoria Economic Development Commission which is an independent, non-profit organization with a board composed of business representatives and municipal politicians. Victoria Connects continues to be funded in part by the federal and provincial governments. http://www.victoriaconnects.ca/


insufficient transparency ...." 17 To remedy these deficiencies, the Auditor General recommended that partnership agreements and good implementation practices should be based on the criteria of "clear and agreed expectations; clear roles and responsibilities; balanced expectations and capacities; credible reporting; and reasonable review, program evaluation and audit." 18 This advice on partnerships is directly related to the next major means of overcoming obstacles to ISD - getting the up-front agreement right.

Establishing the Governance Framework
Getting the initial agreement right is extremely important to getting the partnership arrangements right which is, in turn, central to the success of ISD. This is especially the case with inter-jurisdictional and inter-sectoral arrangements. Many of the governance barriers to ISD can be avoided or minimized by paying scrupulous attention to the crafting of the initial agreement. Since the devil really is in the details, it is essential to set out the governance and management arrangements as fully as possible. At the same time, it is necessary to ensure sufficient flexibility to adapt to unforeseen problems.

A clear, comprehensive and transparent agreement at the start helps to avoid conflicts or resolve them more easily when they do arise. This is the time to deal with such political issues as ensuring adequate visibility for all of the partners, especially in respect of inter-jurisdictional arrangements. This is also the time to seek an appropriate balance between the vertical and horizontal accountabilities of the partners by spelling out their accountabilities to one another and to deal with the inter-operability problems discussed above.

Dedicated Funding
The lack of dedicated and long-term funding can be a major impediment to ISD between departments and especially between governments and sectors. Thus, it is important to have funding mechanisms and financial incentives to foster and maintain ISD initiatives. Allocating monies from a central fund to support the launching of worthy ISD projects and then letting these projects wither on the vine for lack of funds sends a very clear message. Even the commitment of well-recognized "champions" of ISD will wane in the face of inadequate or uncertain funding, or both.

The funding barrier is directly related to the departmental (silo) model of organizational design. Program budgets are allocated by department and departments compete with one another for funds to support their major policy objectives rather than collaborative initiatives across departments or governments. Public servants focus on those responsibilities for which they have relatively secure and continuing (multi-year) funding and for which they will be held

17 Auditor General of Canada, Annual Report, April 1999 (Ottawa: Minister of Supply and Services, 1999), sec. 5.14.
accountable. Moreover, despite considerable enthusiasm for "horizontal" funding, there is concern that allocating a pool of money for ISD initiatives in a particular program area can skew priorities as departments follow the money into program areas that would otherwise receive less attention.

There are solutions to the funding challenge short of major reform of the budgetary system. Governments can decide what ISD initiatives should be pursued on a government-wide basis, what departments should be involved and how much funding each should receive. A related option is for departments to join together in coordinated proposals to cabinet ministers that would be handled in a similar fashion.

Political-Public Service Collaboration
Public servants have a responsibility to assist politicians, both cabinet ministers and legislators, to cope with the impact of ITCs and, in particular, to think and act with peripheral vision. Politicians and public servants must be sensitive to the proprieties of their respective responsibilities in the realms of e-democracy and e-government. They should ensure also that the pursuit of e-government respects the traditions and conventions of parliamentary democracy. There is an understandable political bias in favour of the traditional over-the-counter channel. Politicians like to see the physical presence of government, in the form of public servants, in their communities and constituencies. Politicians are accustomed to serving their constituents by referring them to the bricks and mortar manifestation of government. Compared to public servants, most legislators have a low level of interest and skill in the use of information and communication technologies (ICTs). There is serious risk here of a relative shift in power from elected representatives to public servants. The increasingly direct and routine interaction of public servants with citizens through a multi-channel consultative and delivery system has the potential to undermine the representative role of legislators.

Marketing
The term marketing is interpreted broadly here to emphasize the need for public servants to inform and educate politicians, the public, and other public servants about the benefits of ISD. The marketing of ISD is not, strictly speaking, a governance solution but marketing is critically important to securing the governance arrangements that will best promote ISD. Earlier discussion of ISD barriers and solutions suggests that marketing ISD will not be a simple task. Advocates and practitioners of ISD tend to find its benefits so evident that they sometimes forget that horizontal management is a new emphasis in government, that the benefits of ISD are not well enough known, that there are insufficient incentives for public servants to pursue it, and that many important actors remain to be convinced of its advantages. Adequate funding needs to be

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provided to ISD initiatives for long enough to produce some "good news stories" that will elicit both citizen satisfaction and political support. The support of politicians, especially cabinet ministers, is either essential or very helpful for launching ISD initiatives and, in particular, for permitting the structural and funding arrangements necessary for success.

**Integrated Channel Delivery**

Governance Barriers

Integrated channel delivery (ICD) is both an important end in itself and an increasingly significant means of achieving ISD. ICD is concerned with joining up the major service delivery channels (primarily the Internet, telephone and service counter channels) so as to provide seamless service to citizens. While the Internet is only one of several service channels, it is this "virtual" channel that provides the underpinning - the backbone - for more effective use of the other channels and for their integration with the Internet channel.

ICD means more than providing service delivery through multiple channels; it also requires surmounting barriers to the rationalization and convergence of the channels in the pursuit of such benefits as better service and cost efficiency. A recent national survey in Canada found that citizens often use more that one service channel during a single service experience. For example, they sometimes use the Internet channel and the telephone at the same time for the same service. This has led to the new challenge of integrating service across channels. This development is most easily observed in traditional telephone call centres, which are beginning to be transformed into multi-channel citizen relations management centres. This may involve bringing together different parts of the organization and different technology to provide ISD across channels.

Illustrative of the difficult ICD policy and program issues to be resolved are these:

- What priority should be placed on Internet service delivery [as compared to other service channels]?
- Can we aim for a common time frame for migration of particular clients? What should take-up targets be? Should some services be offered only electronically?
- What communications strategies are needed to influence channel choice or encourage migration in order to achieve take-up targets?

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• Should there be common service standards - hours of operation, response times, etc.?20

These questions illustrate the need to manage service channels so as to balance the public service values of efficiency, effectiveness and service with those of fairness and equity. They also highlight the importance of marketing as a solution in that governments will have to decide how far to go - and how soon - in limiting channel choice for certain services and persuading citizens to switch channel preferences, especially to the self-serve channels of the Internet and IVR telephony. The challenge is to stream services into the self-serve channels by making them as irresistible as possible (e.g. on-line payment of taxes) without shortchanging any segments of the population. The more channels that are being integrated and the more they are being integrated across departmental, governmental and sectoral boundaries, the more difficult the integration challenge becomes. All of the categories of barriers discussed in the previous section impact, in varying degrees, on ICD.

A major political consideration is the argument that citizens should receive through each delivery channel the level of service they require regardless of their social, demographic, geographical or technological circumstances. Efforts to integrate channel delivery have to ensure, for example, that appropriate service levels are maintained for disadvantaged persons such as the poor or the handicapped. An important structural barrier to ICD is that fact that service channels are often organized as silos (e.g. the Internet and telephone call centres) that sometimes compete with one another and are accountable to different masters. The various service channels emerged at different times and only recently has attention been focused on linking and rationalizing them. There are practical limits, however, on the extent to which this can be done. Each channel provides a different mix of information and transactions, in large part because certain services (e.g. consultations involving the presentation of records) are best provided through a specific channel (i.e. the service counter or so-called walk-in channel).

Among the operational and managerial barriers to ICD, the issue of resources is especially notable. There is pressure for a channel shift towards the less expensive self-help channels of telephone IVR and the Internet. This requires the coordination and rationalization of the service channels so that citizens have reasonably equitable access to whatever services they need. There are inter-operability constraints as well. Each channel operates differently from the others and it is difficult to create a common look and feel across channels. Walk-in centres are the most distinctive channel and the toughest to manage, in part because their practices are longer-established and in part because of the relatively greater human resource challenges involved in providing in-person service to the public.

The dominant cultural barriers to ICD, like those to ISD in general, are turf tension and tunnel vision. Some managers of the older channels (e.g. walk-in centres) resent and resist the growth of the telephone and Internet channels and the consequent need to reallocate resources as citizens migrate to these newer channels. While there is widespread acceptance of a multi-channel approach to service delivery, there is need for a change in organizational culture towards horizontal thought and action that will facilitate effective channel integration.

Overcoming Governance Barriers to ICD
The solutions to lowering ICD barriers are similar to those for ISD examined in the previous section of this paper. For example, restructuring is an especially important means of overcoming channel silos and channel cultures, both of which impede ICD within departments as well as between departments and across governments and sectors. Managing all delivery channels through a single structure helps to minimize channel silos and competitions and, over time, to foster channel rationalization and convergence.

Given the growing importance of ICD, formal agreements setting out the governance arrangements for ISD should make careful provision for the management and integration of the service channels. Special attention should be paid to the many problems of inter-operability that will arise from efforts to integrate channel delivery. In general, it is desirable to achieve ICD within each organization before seeking it across departmental, governmental and sectoral boundaries.

Conclusions

While the challenges posed by the various barriers (e.g. the inter-operability issues) tend to become greater as ISD initiatives move across departments, jurisdictions and sectors, there are significant obstacles within departments as well. This is especially evident in respect of integrated channel delivery where the barriers include channel silos and turf tension and the solutions include collaborative leadership and departmental restructuring.

The foregoing discussion has shown that the institutions, structures and processes of government are lagging behind the current technological capacity for citizen-responsive ISD and for moving more rapidly towards the virtual state. In the face of the many governance barriers examined in this paper, the advocates and practitioners of ISD have been admirably innovative and persistent. There are limits, however, on the extent to which current governance arrangements will permit ISD initiatives to be successfully developed and maintained. The issues surrounding the burgeoning use of integrated service and channel delivery require additional research. For example, the choice of ISD models should be informed by a study of the evolution - or maturity - of ISD entities in terms of a) the extent to which they have moved across
departmental, jurisdictional and sectoral boundaries; b) the extent to which they have moved from informal governance arrangements to more formalized ones; c) the extent to which there has been movement towards integrated channel delivery; and d) the factors (e.g. the pursuit of citizen-centred service, the need for accountability) that have triggered movement in these three directions. Not only in Canada but in other industrialized states as well, the evolution of ISD, as shown in Figure 2, is moving steadily in the direction of more inter-jurisdictional and inter-sectoral ISD, more formalized models of ISD, and increased integration of service delivery channels.

This figure was prepared by Brian Marson, Treasury Board of Canada Secretariat.
Figure 2

ISD Maturity Models: An Evolution Matrix

Integration axis

General Trend

Governance axis

Inter-sector
ISD

Inter-gov’t
ISD

Inter-dept
ISD

Intra-dep’t
ISD

Multi Channel
ICD

Co-located/
Virtual
Collaboration,
Silo owned

Integrated
Management,
Individual
Ownership

Utility and
Single ISD
Dept. Models