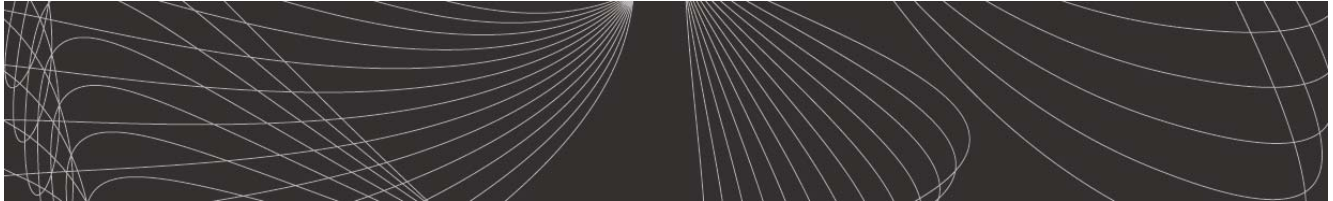




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AUDIT OF THE NATIONAL ARCHIVAL DEVELOPMENT PROGRAM

**AUDIT REPORT
JUNE 2010**

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EXECUTIVE SUMMARY

Audit Services Canada was hired to conduct an audit of the National Archival Development Program (NADP) of Library and Archives Canada (LAC). The NADP provides financial assistance to the Canadian Council of Archives (CCA) and related organizations to increase their capacity to preserve and make accessible unique archival materials about Canada and Canadians. Funding for the NADP has remained stable since 1989 with an annual budget of \$1.7 million. This program covers a period of five years ending March 31, 2011.

The audit covered all contributions paid to ultimate recipients in relation to the NADP for the years ending March 31, 2008 and 2009. The CCA's operational activities were also audited for the same period since they were supported by funding provided through the NADP.

The audit was performed in June 2009.

BACKGROUND

The NADP is delivered by a third party, the Canadian Council of Archives (CCA). The CCA is a non-profit organization involved, since 1988, in the administration of various federal contribution programs related to Canadian documentary heritage and the archival system. The CCA's capacity to deliver the NADP depends on its workforce of seven full-time equivalents (FTEs) and on the efforts of volunteers from the Canadian archival community.

Assessment of project proposals are performed jointly by the provincial and territorial archives councils and the CCA national jury, which is in charge of reviewing applications recommended for funding by the archives councils and adjudicating applications made by the councils. This process adds the necessary oversight to the selection of applicants.

The CCA has experienced an increase in its workload and has faced budget constraints due to recent initiatives incurred to improve its system capacity and to meet LAC requirements in terms of monitoring and reporting. All projects are subject to monitoring by the CCA, irrespective of their degree of risk. The CCA also administers two other federal programs. Staff members face a high volume of work in administering NADP projects. This limited capacity and the potential for turnover of experienced CCA staff and volunteers creates a risk to deliver the NADP.

AUDIT OBJECTIVES

The objectives were to provide LAC senior management with the assurance that:

- the management control framework and the governance structure related to the NADP are adequate and effective;
- the management of the program is in compliance with the 2000 *Policy on Transfer Payments* issued by the Treasury Board Secretariat, and the *Financial Administration Act*;

- the monitoring, risk management and performance measurement are effectively incorporated into program activities to ensure that funding allocated to recipients is used as intended.

OVERALL AUDIT CONCLUSION

Based on the documentation reviewed and interviews conducted, the management control framework and the governance structure applied to manage the NADP were found to be adequate. Management of the program was in compliance with the 2000 Treasury Board Secretariat *Policy on Transfer Payments* and the *Financial Administration Act*. Project selection followed a rigorous process and all projects were monitored annually by the CCA. At the time of the audit, performance measurements were being developed jointly by LAC and the CCA, and collection of data had begun.

RECOMMENDATIONS AND MANAGEMENT RESPONSE

This report identifies the following recommendations for both LAC and the CCA:

- a) Modify the contribution agreement signed between LAC and the CCA to ensure that, on a random basis, the CCA follows up on the deposit of archival descriptions in provincial and territorial catalogues and that these, in turn, are sent to LAC for upload to the national catalogue it maintains;
- b) Improve the CCA's financial follow-up on actual project expenditures compared to the initial budget by undertaking a pilot project of random audits that focus on higher risk projects;
- c) Provide a narrative in the final report on NADP activities to demonstrate that program objectives and result outcomes have been met successfully.

Management agrees with the recommendations and has developed an action plan to address these recommendations.

OTHER MATTERS

The audit found that the program was in compliance with the 2000 Treasury Board Secretariat *Policy on Transfer Payments* (TPP). Currently, all projects are reviewed by CCA staff regardless of the degree of risk incurred. The 2000 TPP was revised and changed as of October 1, 2008. The new Policy stipulates that «transfer payments be managed in a manner that is sensitive to risks, that strikes an appropriate balance between control and flexibility, and that establishes the right combination of good management practices, streamlined administration and clear requirements for performance». A risk-based approach to monitor recipient auditing activities needs to be developed and implemented, taking into account the limited capacity of the CCA. The requirements of the new TBS Policy should be addressed when the NADP is renewed in 2010.

1.0 PROGRAM DESCRIPTION

1.1 BACKGROUND

National Archival Development Program

The National Archival Development Program (NADP) was created in 2006, by Library and Archives Canada (LAC), to provide financial assistance to the Canadian Council of Archives (CCA) and related organizations to increase their capacity to preserve and make accessible unique archival materials about Canada and Canadians.

This program covers a period of five years ending March 31, 2011, and replaces previous grant and contribution programs administered by the National Archives of Canada (now Library and Archives Canada) since 1989.

The objectives of the NADP are to increase:

- a) access to Canada's archival heritage through the national catalogue;
- b) awareness and use of Canada's archives;
- c) the representation of Aboriginal peoples and under-represented ethnocultural groups in Canada's archives;
- d) the capacity of archival networks to undertake strategic and development activities;
- e) the capacity of archival institutions to preserve Canada's archival heritage.

Canadian Council of Archives

The Canadian Council of Archives (CCA) is a non-profit organization incorporated in 1988. Its mission is to preserve and provide access to Canadian documentary heritage by serving as the central coordinating body of the Canadian archival system. The CCA is mainly funded through three different federal contribution programs, including the NADP, which allows it to provide leadership and services supporting the development of archival institutions and organizations across Canada.

Council members include one representative from each of the ten provincial councils and three territorial councils, the elected Chairperson, the Vice Chairperson, three other directors of the Board, a representative of each of the three national professional archival associations, one representative from the Council of Provincial and Territorial Archivists and one representative from LAC. The CCA is headed by a Board of Directors and is supported by a Secretariat with seven full-time equivalents (FTEs), headed by an Executive Director.

NADP Management

Through the NADP, LAC has established a contribution agreement with the CCA to serve as a third party delivering contributions to archival institutions and organizations.

The CCA administers the NADP on behalf of LAC by:

- reviewing the project proposals of applicants;

- validating the legal status of recipients;
- issuing contribution agreements to recipients;
- maintaining the files of recipients;
- paying recipients;
- reviewing the interim and final activity reports submitted by recipients;
- maintaining management and financial information.

In addition, the CCA issues budgets and status reports to LAC in relation to NADP activities. LAC approves strategic approaches to achieving NADP objectives, sets priorities annually, and approves program criteria and guidelines to be used by the CCA in adjudication. LAC also assesses the progress toward program objectives annually. In August 2008, the Programs Branch took over the responsibility of the NADP from the Strategic Office.

NADP Application Process and Applicant Eligibility

Applicants for funding must fall into one of the following four categories:

- the Canadian Council of Archives (CCA);
- provincial or territorial archives councils or equivalents;
- national, provincial, territorial or regional archival associations;
- Canadian archival institutions that are accessible to the public and that are members of a provincial or territorial archives council.

NADP applications are reviewed competitively once a year. The CCA communicates the financial amount available for each province and territory. Project proposals are subject to a pre-selection review by the provincial or territorial archives councils. As a result, the archives councils present the best projects to the CCA, in terms of how well they meet the budget and criteria established by the CCA and NADP objectives. A written justification (including a rating grid) must also be signed by a representative of the provincial or territorial archives council.

The pre-selected projects are then presented to the CCA national jury, which reviews the information and vets the selection to ensure that NADP objectives are met. In addition, project applications made by provincial or territorial archives councils are forwarded directly to the Secretariat office and adjudicated by the national jury. The CCA jury decisions are formally documented. Very few applications are rejected by the CCA jury each year.

1.2 FINANCIAL DATA

According to the contribution agreements covering the years ending March 31, 2007, 2008 and 2009, NADP financial assistance is available under the following three streams:

<u>Streams</u>	<u>2008–2009</u>	<u>2007–2008</u>	<u>2006–2007</u>
	(\$000)	(\$000)	(\$000)
1. Archival projects undertaken by ultimate recipients	\$1,140	\$1,140	\$1,140
2. Third-party administration of funding for archival projects by the CCA	185	185	185
3. Development of archival capacity undertaken by the CCA	<u>385</u>	<u>395</u>	<u>395</u>
Total	<u>\$1,710</u>	<u>\$1,720</u>	<u>\$1,720</u>

The eligible expenses for all recipients (including the CCA) cover wages and employment-related costs for staff, fees for professional services, the lease or purchase of equipment and supplies, transportation of archival materials, and travel. In addition, the CCA is allowed to claim rent for premises and insurance.

Since 1989, the level of funding for the previous contribution programs administered by LAC has remained stable at approximately \$1.7 million annually.

The value and number of projects funded through the NADP were as follows for the three years ending March 31, 2007, 2008 and 2009:

	2008–2009	2007–2008	2006–2007
	<i>(Estimated)</i>	<i>(Actual)</i>	<i>(Actual)</i>
	(\$000)	(\$000)	(\$000)
NADP contributions	\$1,081	\$1,121	\$1,066
Contributions paid by partners	1,222	957	584
In-kind contributions assumed by partners	273	1,194	761
Total value of projects	\$2,576	\$3,272	\$2,411
Number of projects funded through the NADP	102	118	93

Ninety-three percent of the 311 projects funded by the NADP from April 1, 2006 to March 31, 2009 received less than \$25,000 by project. Projects that received contributions of less than \$10,000 represented sixty-six percent of all projects funded in 2008–2009. Only two projects have received more than \$50,000 in the past three years.

2.0 AUDIT MANDATE

Audit Services Canada was hired to conduct an audit of the NADP in accordance with LAC's audit plan, which states that the NADP would be audited in its fourth year of operation (2009–2010).

2.1 OBJECTIVES

The objectives of the audit were to provide LAC senior management with the assurance that:

- the management control framework and the governance structure are adequate and effective;
- the management of the program is in compliance with the 2000 *Policy on Transfer Payments* issued by the Treasury Board Secretariat, and the *Financial Administration Act*;
- the monitoring, risk management and performance measurement are effectively incorporated into program activities, to ensure that funding allocated to recipients is used as intended.

2.2 SCOPE

The audit covered all the contributions paid to ultimate recipients in relation to NADP for the years ending March 31, 2008 and 2009. The CCA's operational activities were also audited for the same period, since they were supported by funding provided through the NADP. The audit was performed in June 2009.

2.3 METHODOLOGY

The audit was conducted in accordance with the *Internal Audit Standards for the Government of Canada* issued by the Treasury Board Secretariat, as well as the standards, directives and guidelines issued by the Office of the Comptroller General of Canada.

The audit included the following activities:

- interviews with staff and management of LAC Programs Branch and the CCA;
- examination of the processes related to the program life cycle, and of the management practices and controls in place at LAC and the CCA;
- review of a sample of recently issued contribution agreements and of corresponding files maintained by the CCA.

AUDIT SAMPLE

To review the contribution agreements and corresponding documentation, we selected a random sample of 20 agreements issued between April 1, 2007 and March 31, 2009, using a statistical approach. The sample covered all regions.

2.4 OVERALL AUDIT CONCLUSION

In our opinion, the management control framework and the governance structure applied to manage the NADP were found to be adequate. Management of the program was in compliance with the 2000 Treasury Board Secretariat *Policy on Transfer Payments* and the *Financial Administration Act*. Project selection followed a rigorous process and all projects were monitored annually by the CCA. At the time of the audit, performance measurements were being developed jointly by LAC and the CCA, and collection of data had begun.

3.0 AUDIT FINDINGS

3.1 RISK ASSESSMENT

The NADP is considered low risk based on the following:

- a) It pertains solely to the Canadian archival community, estimated at 800 organizations. To be recognized, applicants must be formal members of their respective provincial or territorial archives councils. In addition, all projects funded through the NADP must be formally reviewed and approved by the provincial or territorial archival authorities before being submitted to the CCA national jury for adjudication.
- b) It is considered to be a mature contribution program, as its governance structure has been improved over the years. The NADP developed from earlier similar programs delivered by the same partner, the CCA, since 1988. In addition, no major changes to CCA management were identified in the past few years.
- c) Its value contributions do not represent significant amounts, since no allocations paid to ultimate recipients in the past three years have exceeded \$50,000, except for two projects.
- d) Its funding has remained stable since 1989 with an annual budget of \$1.7 million.

These conditions significantly reduce the risks of misappropriation of funds and of unqualified recipients being funded through the program.

3.2 DELIVERY CAPACITY

Since 1988, the CCA has delivered financial contributions to the Canadian archival community in the name of the federal government, to support archival projects leading to the development of a national network of archives. By implementing the NADP in 2006, LAC ensured the implementation of a contribution program that complied with all requirements of the 2000 *Policy on Transfer Payments*.

Due to limited capacities, the NADP did not provide LAC with any provisions for operational expenditures to administer and monitor the program. In the design of the program, LAC delegated the full responsibilities for program administration and monitoring to the CCA and its partners, the provincial and territorial archives councils. These responsibilities include:

- application analysis;
- project assessment and selection;
- contribution payments to recipients;
- follow-up on activity reports issued by recipients;
- issue of program activity reports to LAC.

LAC management exercises overall monitoring of the program to ensure that the CCA meets the terms and conditions set out in its contribution agreement.

Since 2006, the CCA's workload has increased significantly, as it also administers a second LAC contribution program. The CCA has experienced budget constraints due to initiatives to improve its capacity (e.g., a new telecommunication system, and development of a recipient database, etc.) and to meet LAC requirements in terms of monitoring and reporting for both programs.

In addition, the CCA capacity depends not only on its workforce of seven FTEs, but also largely on the efforts of volunteers within its organization, the provincial and territorial archives councils and the CCA national jury.

LAC acknowledges that using a risk-based approach will be a more efficient use of resources to monitor higher risk projects. In conjunction, it will also consider adjusting timelines for the CCA's reporting to LAC. Management believes that the new 2008 Transfer Payment Policy would facilitate its implementation.

3.3 GOOD PRACTICES NOTED

We observed several good practices in relation to activities and internal controls in NADP management:

A- Capacity to Deliver the Program

The management control framework and the governance structure applied to manage the NADP were found to be adequate. Management of the program was in compliance with the 2000 *Policy on Transfer Payments* issued by the Treasury Board Secretariat, and the *Financial Administration Act*.

- Roles and responsibilities assigned to the CCA were found to be well defined and understood as outlined in the contribution agreements signed between LAC and the CCA.

- Adequate procedures were issued by the CCA to program applicants and this documentation is adequately communicated through its website.

B- Eligibility, Selection and Approval

- The CCA adjudication process of applicants for NADP funding is adequate and efficient, taking into account the active involvement of the provincial and territorial archives councils.
- Information provided by program applicants allows for appropriate decision making with respect to the allocation of funds.
- The adjudication process in place ensures that funding is allocated and approved based on an impartial decision process and on appropriate eligibility criteria, thus ensuring a transparent selection process for the Canadian archival community.
- The approval and documentation of the CCA national jury decisions are appropriate.

C- Agreements and Terms and Conditions

- The program is administered by LAC and the CCA, in compliance with the terms and conditions submitted to Treasury Board, as well as the 2000 *Policy on Transfer Payments* issued by the Treasury Board Secretariat.
- The CCA is diligent in ensuring that the beneficiary duly signs the contribution agreement, which faithfully reflects the conditions of the funding.

D- Project Monitoring and Payments

- LAC management attends an annual CCA Board Planning Session and generally meets with the Board during a portion of its other meetings. LAC participates in annual general assemblies, and participates actively and regularly in other meetings and activities of the CCA.
- LAC's payments to the CCA related to the program are issued in agreement with the *Financial Administration Act* and the Chart of Delegation of Financial Authorities.
- The CCA's management diligently reviews the final reports submitted by recipients. This ensures that project deliverables are evaluated for results, and that the project complies with the contribution agreement and makes appropriate use of funding. When the CCA determines that a project is non-compliant, it uses tracking sheets to make comments for follow-up.

- The CCA monitors conditions on recipient activity reports appropriately by retaining holdbacks due to beneficiaries until the conditions are met to the CCA's satisfaction.
- The CCA keeps good documentation on file to support its monitoring actions, and uses tracking sheets to follow up on files for applicants and approved beneficiaries.
- With due care and attention, the CCA reviews and follows up on the majority of projects funded.

3.4 AUDIT OBSERVATIONS

While the management control framework and the governance applied to manage the program were found to be adequate, we noted the following observations related to controls, compliance with policies, procedures and guidelines.

A. Banking Operations

Controls exercised by the CCA on banking operations (including issuing cheques) were lacking regarding segregation of duties, bank reconciliation review, and signing of cheques. However, the CCA management immediately took appropriate action to correct these control weaknesses by rearranging responsibilities among the staff.

We are satisfied that the CCA's banking operations are adequately performed, controlled and reviewed.

B. Applicant Eligibility, Recipient Selection and Approval

In a review of selected recipient project files maintained by the CCA, six out of twenty were lacking formal evidence of the applicant's legal status. The applicant guidelines stipulate that «all applicants must submit one of the following documents to give evidence of its [sic] legal status: letters patent, business number, charitable number, and act of incorporation, bylaw or other legal instrument». Appropriate documentation to provide evidence of legal status should be limited to letters patent, act of incorporation or law incorporating the society. This demonstrates that the applicant meets the program requirements and eligibility criteria.

Funding requests submitted by applicants were not supported by a formal commitment letter. Normally, a letter of this type is issued by the applicant's Board of Directors to endorse the project and the application to the NADP and to formally identify a representative to sign the documents issued to the CCA. This formal delegation by the Board of Directors is necessary to avoid projects being initiated and reported on by the same representative of the recipient's organization.

Management acknowledges this situation. Verification of legal documentation is performed by the CCA. The respective provincial or territorial archive council verifies that an applicant is in good standing. Nevertheless, LAC will collaborate with the CCA to define what constitutes “appropriate legal documentation” for NADP purposes, and these requirements will be clearly identified in the applicant guidelines.

C. Agreements and Terms and Conditions

The CCA’s final reports are usually issued six months after year-end rather than three months, as specified in the contribution agreements. Consequently, program results are not communicated to LAC management in a timely manner. This situation is due to delays caused by project data capture, processing and analysis by the CCA. Final reports are only compiled and analyzed after all the recipients’ reports are received.

The CCA’s audited financial statements did not present the statement of operations by type of expenditures (e.g., wages, administration, travel, etc.), but only by activity (e.g., programs, committees, secretariat, etc.). However, the CCA periodically issues unaudited financial information on actual expenditures in its interim reports.

As requested by LAC’s Finance Division, the CCA limits its reported expenditures up to the budget level determined by LAC, rather than reporting the actual level of expenditures incurred in relation to the program.

Management acknowledges this situation. To facilitate greater efficiency by the CCA in issuing its annual reports, LAC will review the new 2008 Transfer Payment Policy to see where flexibilities exist in reporting requirements for specific types of projects (i.e., low risk). LAC will also discuss with the CCA the potential receipt of project reports as the projects are completed during the year. Financial statements based on expenditures will be provided as an appendix to the current annual audited financial statements, which are based on activities.

D. Project Monitoring And Payments

The information in the project files examined was not always considered appropriate to justify the realization of the project funded. For example, projects concerning workshops or professional development did not provide lists of participants, tables of contents or feedback from participants. In addition, projects to reformat archival records did not always provide supplier invoices where applicable. The type of supporting documentation required to justify the final product is not defined in the terms and conditions of the contribution agreement signed by recipients. However, some recipients voluntarily provided additional justifications that were found to be adequate.

Recipients are required to submit the final archival description for upload to the national catalogue database, once the project has been completed. However, there has been no

follow-up on this requirement and delays of up to a year before the transfer of the final product to the LAC database have been noted.

For certain projects, major increases were noticed between the initial budget and actual expenditures without having been approved by the CCA through a *Project Modification Form*. Moreover, the interim reports for these projects indicated that «the project was on budget.». Recipients who do not submit project changes for approval are not tracked, in order to inform the CCA national jury in case of future claims. In addition, any significant modification in the project scope could lead to a reassessment of the project objective that would not be captured by the CCA, thus leading to inaccurate program information.

RECOMMENDATIONS

LAC should:

- modify the contribution agreement signed between LAC and the CCA to ensure that, on a random basis, the CCA follows up on the deposit of archival descriptions in provincial or territorial catalogues and that these, in turn, are sent to LAC for upload to the national catalogue it maintains;
- improve the financial follow-up on actual project expenditures compared to the initial budget by undertaking a pilot project of random audits that focus on higher risk projects.

MANAGEMENT RESPONSE

Management agrees with these recommendations and will request that the CCA amend the contribution agreement with recipients to appropriately reflect the process in place to upload through the provincial or territorial catalogues and ultimately to the national catalogue. As of autumn 2009, the CCA was about to implement random and risk-based audits on project expenditures. LAC will investigate what kind of information is to be provided, what level of detail is required, and what form the narrative should take.

E. Risk Management and Program Monitoring

Performance measurements are being developed jointly by LAC and the CCA, and collection of data has begun. Each year the CCA issues a final activity report to LAC covering the program objectives and performance. LAC management has taken some corrective measures to meet the reporting requirements specified in the contribution agreement. However, the final report covering program activities did not demonstrate that the program had met its objectives and short-term outcomes, as identified in the RMAF, on an annual basis, and only provided quantitative data on results by objective, without considering the qualitative impact of project funding. No guidelines have been developed to follow up on risk management and measure program performance. This

makes it difficult to ensure corporate memory or proof of due diligence in the areas of risk management and performance measurement.

RECOMMENDATION

LAC should require the CCA to provide a narrative in the final report on NADP activities to demonstrate that program objectives and resulting outcomes have been met successfully.

MANAGEMENT RESPONSE

Management agrees with this recommendation. LAC will investigate what kind of information is to be provided, what level of detail is required, and what form the narrative should take.

4. OTHER MATTERS

The audit found that the program was in compliance with the 2000 Treasury Board Secretariat *Policy on Transfer Payments*. Currently all projects are monitored by CCA staff regardless of risks. The review of documentation in place at LAC in relation to the NADP revealed that LAC had developed adequate tools, such as checklists and questionnaires, to ensure appropriate program monitoring. Performance measurements are being developed jointly by LAC and the CCA, and collection of data has begun.

The 2000 Policy was revised and changed as of October 1, 2008. The new TBS *Policy on Transfer Payments* states that one of the deputy head's responsibilities is «*ensuring that cost-effective oversight, internal control, performance measurement and reporting systems are in place to support the management of transfer payments*» and «*that transfer payments be managed in a manner that is sensitive to risks, that strikes an appropriate balance between control and flexibility, and that establishes the right combination of good management practices, streamlined administration and clear requirements for performance*». The NADP needs to further develop and document internal procedures and guidelines describing the roles and responsibilities of LAC management in all phases of the program, including those related to: monitoring based on a risk-management approach, taking into account the limited capacity of the CCA and mitigation strategies if required; performance measurement and activity reporting that covers qualitative and quantitative data on results by key LAC objectives. The requirements of the new 2008 TBS Policy should be addressed at the time the NADP is renewed in 2010.

5.0 ACKNOWLEDGEMENTS

The audit team would like to thank all LAC and CCA employees who participated in this audit for their excellent work and co-operation.

APPENDIX A

CRITERIA

Lines of Enquiry	Audit Criteria
A- Capacity to Deliver the Program	<p>Roles and responsibilities are well defined between LAC and the CCA and are communicated to all employees involved in the NADP management.</p> <p>LAC and CCA staff have the appropriate information, procedures, tools and knowledge (through training) to manage and monitor the program.</p> <p>The jury or committee involved in the selection process has the adequate information, procedures, tools and knowledge (through training) to properly assess funding requests submitted by applicants.</p>
B- Eligibility, Selection and Approval	<p>Information provided by program applicants allows for evidence-based decision making with respect to the granting of funds.</p> <p>Funding per applicant is granted and approved based on an impartial decision process and eligibility criteria, thus ensuring a transparent process for the archival community.</p>
C- Agreements and Terms and Conditions	<p>The program is administered and monitored by LAC and the CCA in compliance with the terms and conditions submitted to Treasury Board (TB), the <i>Policy on Transfer Payments</i> and the <i>Financial Administration Act</i> and, more specifically:</p> <ul style="list-style-type: none"> ○ There is an appropriate process for drafting, revising, signing and approving all agreements; ○ Agreements are based on approved terms and conditions and are consistent with all applicable TB policies on Transfer Payments; ○ All parties sign agreements before the start dates and before eligible expenses are incurred; ○ Agreements are signed by appropriate authorities; ○ Project files are adequately documented and support the decision-making and monitoring processes.
D- Project Monitoring and Payments	<p>Requests for payment under the program are approved in compliance with the <i>Financial Administration Act</i> and are supported by documentation complying with the <i>Policy on Transfer Payments</i>, the terms and conditions and internal procedures related to NADP.</p>

<p>E- Risk Management and Program Monitoring</p>	<p>Program follow-up on risk management and performance meets the requirements of the RBAF and the RMAF in compliance with the Treasury Board Secretariat policies.</p> <p>Risk management and performance measurement are effectively integrated to LAC and the CCA program activities to ensure that funding allocated to recipients is used for the intended purposes.</p>
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