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Internal Audit of the Sport Canada Branch

Office of the Chief Audit and Evaluation Executive
Audit and Assurance Services Directorate

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Executive Summary

Introduction

The Sport Canada Branch within the Department of Canadian Heritage supports participation and excellence in sport and strengthens the unique contribution that sport makes to Canadian identity, culture and society. Sport Canada also creates conditions that foster a dynamic and leading-edge sport environment that enables Canadians to experience and enjoy involvement in sport and, for increasing numbers, to perform consistently and successfully at the highest competitive levels. Athletes and sport organizations are the primary recipients of funding from this Branch. Other recipients include Provincial/Territorial governments and organizing committees for the Canada Games and international sport events hosted in Canada. Sport Canada achieves its goals through policy development and by providing financial support through the following programs: the Athlete Assistance Program, the Sport Support Program, and the Hosting Program.

All three programs are represented in Sport Canada's Umbrella Results-based Management and Accountability Framework and Risk-Based Audit Framework. Total annual funding for Sport Canada's programs for 2008/2009 was approximately \$143.8M.

Within Canadian Heritage, the Sport Canada Branch reports to the Assistant Deputy Minister of International and Intergovernmental Affairs and Sport.

The authority for this audit is derived from the Multi-Year Risk-Based Audit Plan 2009-2010 to 2013-2014 which was recommended by the Departmental Audit Committee in May 2009 and approved by the Deputy Minister. The audit scope covered the period from April 1, 2007 to October 31, 2009. The objectives of this audit were to provide Canadian Heritage senior management with assurance that the:

- Governance process is adequate by establishing and preserving values, setting goals, monitoring activities and performance, and defining the measures of accountability;
- System of control is adequate and effective; and,
- Risk management system is adequate.

Key Findings

Throughout the audit fieldwork, the audit team observed several examples of how controls are properly designed and are being applied effectively by Sport Canada management. This resulted in several positive findings:

- The Branch has developed many tools and templates to help program officers perform their duties and responsibilities consistently (e.g. eligibility assessment tools, risk assessment tools);
- The Branch has experienced, professional, and knowledgeable staff;

- The Branch has established sound governance processes and committees used in managing the Branch; and,
- Branch management uses a formal budget monitoring process to review and monitor resource allocation and track the Branch budget.

Recommendations

The audit team identified areas where management practices and processes could be improved. It is recommended that:

Governance:

1. The Director General, Sport Canada, should ensure that evaluation decisions of the Sport Canada Research Initiative Advisory Committee are adequately documented.
2. The Director General, Sport Canada, should ensure that recipient financial/activity reports are adequately reviewed before payment is issued and provide training courses for Program Officers on how to analyze and review key financial reports.
3. The Director General, Sport Canada, should periodically review the progress of business plan activities and more formally track progress of Branch-specific risks by clearly identifying and assigning specific ownership.

Results and Performance:

4. The Director General, Sport Canada, should examine the feasibility of streamlining the Sport Funding Accountability Framework process with the contribution application process, and using multi-year contribution agreements to fund organizations that meet defined criteria.
5. The Director General, Sport Canada, should conduct a cost-benefit analysis of integrating all or some of the different tracking and reporting systems utilized by Sport Canada.

Accountability:

6. The Director General, Sport Canada, should ensure that all documentation relating to staffing actions are properly recorded and shared with the Human Resources Workplace Management Branch. In addition, the necessary resourcing tools should be made accessible to managers.
7. The Director General, Sport Canada and the Director General, Human Resources Workplace Management Branch, should collaborate to clearly distinguish and document the division of responsibility for staffing actions.

Statement of Assurance

In my professional judgment as Acting Chief Audit and Evaluation Executive, sufficient and appropriate audit procedures have been conducted and evidence gathered to support the accuracy of the opinion provided and contained in this report. The opinion is based on a comparison of the conditions, as they existed at the time, against pre-established audit criteria that were agreed to with management. The opinion is applicable only to the entity examined and within the scope described herein. The evidence was gathered in compliance with Treasury Board policy, directives, and standards on internal audit and the procedures used meet the professional standards of the Institute of Internal Auditors. Sufficient evidence was gathered to provide senior management with the proof of the opinion derived from the internal audit.

Audit Opinion

Further to my review of management controls, risk management frameworks and overall governance structure, in my opinion the Sport Canada Branch has adequate controls and risk management systems, with moderate issues requiring management focus in the areas of governance, results and performance and accountability.

Jean-Pierre Gauthier

Acting Chief Audit and Evaluation Executive
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1. Introduction and Context

1.1 Authority for the Project

The authority for this audit is derived from the Multi-Year Risk-Based Audit Plan 2009-2010 to 2013-2014 which was recommended by the Departmental Audit Committee in May 2009 and approved by the Deputy Minister.

1.2 Background

The Sport Canada Branch within the Department of Canadian Heritage supports participation and excellence in sport and strengthens the unique contribution that sport makes to Canadian identity, culture and society. This is achieved by enhancing the capacity and coordination of the Canadian sport system, encouraging participation in sport, and enabling all Canadians with talent and dedication to achieve excellence in international sport. In addition, Sport Canada creates conditions that foster a dynamic and leading-edge sport environment that enables all Canadians to experience and enjoy involvement in sport to the extent of their abilities and interest. These conditions also enable increasing numbers to perform consistently and successfully at the highest competitive levels.

The strategic goals of the Sport Canada Branch are summarized as follows:

- a) For more Canadians to participate in quality sport activities; and
- b) For Canada to consistently achieve podium-level performances at Olympic and Paralympic Games and World Championships.

Sport Canada achieves its goals through policy development and by providing financial support to the following programs:

i. Athlete Assistance Program – financially supports Canadian athletes identified by National Sport Organizations using criteria established by Sport Canada who are performing at, or having the greatest potential to achieve, top 16 results at Olympic/Paralympic Games and World Championships. Sport Canada also assists Canada's athletes in preparing to engage in full- or part-time career activities and to participate in year-round national training and competition regimes to further their athletic goals. This Program currently has a budget of approximately \$27M in annual funding, which is distributed primarily through grants to athletes.

ii. Sport Support Program – provides funding primarily to National Sport and Multisport Service Organizations, Canadian Sport Centres and Provincial/Territorial governments and aims to assist athletes and coaches to develop at the highest international levels, to provide sound technically-based sport programming for all athletes, to increase the number of Canadians involved in sport, and to advance Canadian interests and values in Canada and abroad. This

Program currently has a budget of approximately \$97M which is distributed through contribution agreements.

iii. Hosting Program – aims to enhance the development of sport excellence and the international profile of sport organizations by assisting sport organizations to host the Canada Games and international sport events in Canada. The Program has four components: International Major Multisport Games; International Single Sport Events; International Multisport Games for Aboriginal Peoples and Persons with a Disability; and the Canada Games. The Program's total budget is currently approximately \$18M. The Hosting Program was audited separately in 2009. Where applicable, certain aspects of this audit relied on previous work and excluded components that were recently covered.

As a Branch within Canadian Heritage, Sport Canada reports to the Assistant Deputy Minister of International and Intergovernmental Affairs and Sport and falls under her mandate. Sport Canada supports the Minister of Canadian Heritage and Official Languages and also supports the Minister of State for Sport.

2. Objectives

The objectives of this audit were to provide Canadian Heritage senior management with assurance that the:

- Governance process is adequate by establishing and preserving values, setting goals, monitoring activities and performance, and defining the measures of accountability;
- System of control is adequate and effective; and,
- Risk management system is adequate.

3. Scope

The audit scope covered the period from April 1, 2007 to October 31, 2009. The audit was carried out at the Department of Canadian Heritage headquarters in Gatineau, Quebec between November 2009 and February 2010. The focus of the audit was on areas of elevated risk which were identified in the audit planning phase.

4. Approach and Methodology

The internal audit of the Sport Canada Branch was conducted in accordance with the Standards for the Professional Practice of Internal Auditing as per the Institute of Internal Auditors and the standards and requirements set out in the Treasury Board Policy on Internal Audit.

Sufficient and appropriate audit procedures have been conducted and evidence gathered to support the audit conclusion contained in this report.

The principal audit techniques used included:

- Conducting interviews with Sport Canada management and employees;
- Reviewing relevant program documentation and its compliance with Treasury Board and Departmental policies, guidelines and procedures;
- Obtaining evidence on the performance of internal controls, risk management and governance within the Branch; and,
- Conducting a detailed examination of a sample of applicant files to ensure funding decisions made by program management and funding payments made were appropriate and supported by appropriate documentation.

The approach used to address the audit objectives included the development of audit criteria against which observations, assessments and conclusions were drawn. The audit criteria developed for this audit were reviewed with the Branch management and are included in Appendix A.

For the purposes of the examination of project files, a control-based sample of project files was selected covering the period within the audit scope of April 1, 2007 to October 31, 2009. The sample size was determined based on internationally accepted guidelines for attribute sampling when testing control activity performance. The sampling strategy considered the following factors: coverage on both fiscal years; the type of payment and recipient; identified risks; and, controls to be tested. A total of 44 project files were selected from both the Athlete Assistance Program and the Sport Support Program. The selected files represented \$79.7M of the total \$236M disbursed in contribution funding from April 1, 2007 to October 31, 2009.

5. Observations, Recommendations and Management Response

Based on a combination of the evidence gathered through the examination of documentation, analysis and interviews, each audit criterion was assessed by the audit team and a conclusion for each audit criterion was determined. Where a significant difference between the audit criterion and the observed practice was found, the risk of the gap was evaluated and used to develop a conclusion for each audit criterion and to document recommendations for future improvement initiatives.

The Branch was found to be adequately controlled; notwithstanding, the audit team identified moderate issues resulting in seven recommendations where management controls can be improved. Details of these observations are provided in the following section.

5.1 Governance

5.1.1 Adequate Documentation of Discussion and Decisions

The audit team found that decisions of the Advisory Committee for the Sport Canada Research Initiative on the allocation of Social Sciences and Humanities Research Council research grants were inadequately documented.

Analysis

A Memorandum of Understanding is in place between the Social Sciences Humanities Research Council and Sport Canada to fund sport participation policy research projects. The Social Sciences and Humanities Research Council peer review committee reviews grant applications and provides recommendations to Sport Canada on the merit of applications it has received. The Sport Canada Research Initiative Advisory Committee then considers the relevance of each recommended grant application to its research priorities and determines which grants are to be awarded by Social Sciences and Humanities Research Council. Annual Program funding for the period in scope was approximately \$750,000.

The audit team found that the evaluation discussion and decisions taken by the Sport Canada Research Initiative Advisory Committee are not adequately documented. While evidence was found which demonstrated the final list of successful grants being awarded, no rationale or evidence is documented on how the Advisory Committee evaluated applications and determined these grant amounts or recipients

Risk Assessment

The rationale for evaluation decisions taken by management should be adequately documented to provide for a record of rationale and considerations taken in decision making. In the absence of documented decisions, there is increased risk that Management will not be able to adequately demonstrate its rationale for determining grant amounts or recipients.

Recommendation

It is recommended that:

1. The Director General, Sport Canada, should ensure that evaluation decisions of the Sport Canada Research Initiative Advisory Committee are adequately documented.

Management Response

Agreed

5.1.2 Inconsistencies in Review and Documentation Practices

The audit team found inconsistencies in how program officers evidenced and documented their review of recipient financial reports for the Sport Support Program.

Analysis

The process to approve eligible claims made by Sport Support Program funding recipients involves verification by the Program Officer, authorization by Business Operations under *Financial Administration Act* Section 32, and approval by the Sport Support Program Director under *Financial Administration Act* Section 34. As a condition of payment, all recipients are required to provide Sport Canada with quarterly financial reports and an activity report. A form “for release of funding” is used by the Officer to attest to having received the required report and that it has been reviewed and accepted.

Based on interviews and sample files reviewed, inconsistencies were noted by the audit team in how the review of financial condition reports and activity reports was documented. In the sample files reviewed, the audit team found limited use of the “for release of funding” form or found no documented evidence of the Program Officer’s review of the report. Inconsistencies were also noted in whether the supporting documentation for requested payments was retained with the Business Operations unit or retained with the Canadian Heritage Financial Management Branch. It was reported that program officers are not formally trained to analyze and review financial reports.

Risk Assessment

As a condition of payment, financial reports provide useful information which can be used by program officers to assess and detect any potential financial issues. It is important that these financial reports be adequately reviewed and analyzed and that this analysis is documented. When financial reports are not adequately reviewed, there is an increased risk of inappropriate payments and a reduced opportunity to detect or take mitigating action against potential financial issues which may occur within recipient organizations.

Recommendation

It is recommended that:

2. The Director General, Sport Canada, should ensure that recipient financial/activity reports are adequately reviewed before payment is issued and provide training courses for program officers on how to analyze and review key financial reports.

Management Response

Agreed

5.1.3 Monitoring of Business Plan Activities and Branch-Specific Risks

The audit team noted that there were insufficient practices implemented by management to track the progress of business plan activities and to monitor Branch-specific risks.

Analysis

The Sport Canada Branch Business Plan (2009-10 / 2011-12) identifies five key priorities: implementing the Sport Excellence Strategy; implementing the Sport Participation Strategy; supporting competition opportunities for Canadian athletes; strengthening the capacity of Canadian sport; and carrying out effective and efficient policy development. Associated with each business plan priority is a list of specific management activities. In implementing sound business practices, a form/tool has been developed for Sport Canada management to track and review the status of business plan activities (i.e. achieved, on track, behind); however, the audit team found no evidence that the tracking of these business plan activities was formally documented or widely implemented within the Branch.

Additionally, the audit team noted that an annual risk assessment is conducted by Sport Canada management, either as a stand-alone Branch assessment (last completed in 2007), or as part of the business planning or broader Sector risk assessment processes. Within the Sector-level risks identified, however, it was unclear which risks applied specifically to Sport Canada and how these risks were being tracked and monitored by Branch management. In addition, the audit team noted that the identified Branch risks did not include individual accountability for mitigating actions.

Risk Assessment

A formal periodic review of business plan activities and identified risks is important for management to be able to reassess the progress and make any necessary adjustments, or to assign responsibility and take action. When the review of business plan activities and risks is not formally conducted or not consistently implemented, there is increased risk that progress will not be sufficiently measured or accountability for risks may not be clear.

Recommendation

It is recommended that:

3. The Director General, Sport Canada, should periodically review the progress of business plan activities and more formally track progress of Branch-specific risks by clearly identifying and assigning specific ownership.

Management Response

Agreed

5.2 Results and Performance

5.2.1 Potential to Reduce Application Information Requirements

The audit team noted that there is an opportunity for Sport Canada to streamline its processes to reduce the amount and frequency of information requested from recipient organizations.

Analysis

The Sport Funding and Accountability Framework process is used by Sport Canada to identify which sporting organizations are eligible for Sport Canada contribution programs. Organizations wishing to apply must submit an eligibility application. The Sport Funding Accountability Framework assessment is comprehensive and examines the scope and performance of National Sport Organizations and Multisport Service Organizations across key areas by means of several questionnaires, eligibility criteria and an assessment ranking formula (based on performance). The Minister of State (Sport) and the Minister of Canadian Heritage and Official Languages approve core funding reference levels determined by the Sport Funding and Accountability Framework assessment scoring process. Upon approval through this framework, National Sport Organizations and Multisport Service Organizations must then complete an additional in-depth application and contribution agreement in order to receive their actual contribution funding. Often, while completing the review and approval of the contribution agreement, an interim payment based on recipient cash flow need is made to recipients (with Ministerial approval).

As Sport Canada has multi-year approved funding levels and the majority of its recipient organizations are relatively stable, long-term, recurring recipients, the use of multi-year agreements, for example, should be considered, to better align with the Sport Funding and Accountability Framework four-year lifecycle. Reducing the administrative burden on recipients was also a key recommendation made by the federal Blue Ribbon Panel, an independent panel mandated to provide advice on how to achieve strong accountability for the funds spent on contributions, while allowing for their efficient management and effective access thereto.

Risk Assessment

Reducing the administrative burden on recipients was a key recommendation made by the federal Blue Ribbon Panel. Sport Canada works with reputable, long-standing sport organizations and recipients. When a risk-based, streamlined approach is not used with such recipients, there is an increased risk of administrative burden to the recipient and inefficiencies and increased administrative time and effort to the Programs.

Recommendation

It is recommended that:

4. The Director General, Sport Canada, should examine the feasibility of streamlining the Sport Funding Accountability Framework process with the contribution application process, and using multi-year contribution agreements to fund organizations that meet defined criteria.

Management Response

Agreed

5.2.2 Integration of Branch Reporting Systems: Grants and Contributions Information Management System, Sport Canada Contribution Database, and SAP

Key reporting systems used by the Sport Canada Branch could be more effectively integrated: specifically, the Grants and Contributions Information Management System, the Sport Canada Contribution Database, and SAP.

Analysis

Currently, Sport Canada makes use of a variety of different reporting systems, including the Grants and Contributions Information Management System, the Sport Canada Contribution Database, and SAP. The Grants and Contributions Information Management System is the Departmental Grants and Contributions tracking system and contains general contact information on recipients, eligibility and recommendation rationale, a record of approval dates, and payment schedules. The Sport Canada Contribution Database is a customized system developed as a source of data for performance management reporting (beyond the Grants and Contribution Information Management System) and an alternative to financial tracking in Excel. The Sport Canada Contribution Database includes contact information, approval dates, as well as a more detailed breakdown of funding by program component, payment schedules and any associated conditions of payment. SAP is the primary Departmental financial system.

The audit team found that there is replication of data required within these systems which increases the risk of data error and also creates inefficiencies in the additional effort required to reconcile systems. There is an opportunity to further integrate the reporting systems used within the Branch, specifically the Sport Canada Contribution Database, the Grants and Contributions Information Management System and SAP.

Risk Assessment

It is good management practice that the number of reporting systems be limited to as few as possible. This will help to increase the reliability of data and reduce the level of effort required in reconciling between reporting systems. The use of multiple, separate, systems

increases the risk of error in data entry and that inconsistencies and variations in the information could exist.

Recommendation

It is recommended that:

5. The Director General, Sport Canada, should conduct a cost-benefit analysis of integrating all or some of the different tracking and reporting systems utilized by Sport Canada.

Management Response

Agreed

5.3 Accountability

5.3.1 Insufficient Documentation in Human Resource Staffing Actions

The audit team noted instances of insufficient documentation being retained in human resource staffing actions made within the Branch.

Analysis

In two (out of five) sample human resource staffing files reviewed, the audit team found insufficient documentation on file to support or justify human resource staffing actions. In one instance in particular, no documented evidence was found to support or justify an individual's appointment to a position. A second instance was found where a staffing posting was re-advertised due to the removal of a merit criterion; however, the staffing file reviewed contained no evidence of appropriate justification to support the removal of the merit criterion.

As per the *Public Service Modernization Act*, the Public Service Commission has delegated all appointment authorities to the Deputy Minister of the Department of Canadian Heritage. To increase efficiencies, the Deputy Minister has delegated these authorities to certain managers within the Department. Through discussions with management, however, the audit team found that roles and responsibilities of the Branch in relation to those of the Human Resources function were unclear. The audit team did not find that managers in Sport Canada reviewed the guidelines which documented the responsibilities for recording and retaining evidence of staffing actions even though tools, explaining the roles and responsibilities, are accessible to them.

Risk Assessment

When roles and responsibilities are delegated among functions and staff, it is good management practice that adequate training, instruction and guidelines are provided to ensure there are no gaps in accountability or critical procedures and that adequate

documentation are on file. When roles and responsibilities are not clearly understood or documented, there is increased risk of miscommunication, duplication of effort, or potential errors and a lack of supporting documentation.

Recommendations

It is recommended that:

6. The Director General, Sport Canada, should ensure that all documentation relating to staffing actions are properly recorded and shared with the Human Resources Workplace Management Branch. In addition, the necessary resourcing tools should be made accessible to managers.
7. The Director General, Sport Canada, should and the Director General, Human Resources Workplace Management Branch, collaborate to clearly distinguish and document the division of responsibility for staffing actions.

Management Response

Agreed

Appendix A – Audit Criteria

The conclusions reached for each of the audit criteria used in the audit were developed according to the following definitions.

Numerical Categorization	Conclusion on Audit Criteria	Definition of Conclusion
1	Well Controlled	<ul style="list-style-type: none"> • well managed, no material weaknesses noted; and • effective.
2	Controlled	<ul style="list-style-type: none"> • well managed, but minor improvements are needed; and • effective.
3	Moderate Issues	<p>Has moderate issues requiring management focus (at least one of the following two criteria need to be met):</p> <ul style="list-style-type: none"> • control weaknesses, but exposure is limited because likelihood of risk occurring is not high; • control weaknesses, but exposure is limited because impact of the risk is not high.
4	Significant Improvements Required	<p>Requires significant improvements (at least one of the following three criteria need to be met):</p> <ul style="list-style-type: none"> • financial adjustments material to line item or area or to the department; or • control deficiencies represent serious exposure; or • major deficiencies in overall control structure. <p>Note: Every audit criteria that is categorized as a “4” must be immediately disclosed to the CAEE and the subjects matter’s Director General or higher level for corrective action.</p>

The following are the audit criteria and examples of key evidence and/or observations noted which were analyzed and against which conclusions were drawn. In cases where significant improvements (4) and/or moderate issues (3) were observed, these were reported in the audit report.

Audit Criteria	Conclusion	Observations/Examples of Key Evidence
Governance and Strategic Direction		
1.1 Those charged with governance are actively involved, have a significant level of influence, and exercise oversight of management's processes.	3	<ul style="list-style-type: none"> The Branch has established several governance mechanisms (e.g. Executive Committee) and, with the exception of the SCRI Advisory Committee, decisions are adequately documented.
1.2 Activities, schedules and resources needed to achieve objectives are integrated in the budget, are submitted to a formal budget monitoring process, and followed up.	1	<ul style="list-style-type: none"> A monthly budget is prepared and formally and regularly reviewed by the Executive Committee. A formal mid-year review of the budget is also conducted.
Results and Performance		
2.1 Performance measures are identified and actual performance against planned / intended performance is monitored and adjustments made as required.	3	<ul style="list-style-type: none"> Performance measures are identified in key documents (e.g. Business Plan, Strategic Plan) and an annual Questionnaire is prepared to gather performance measures for Report on Plan and Priorities and Departmental Performance Report purposes. Business plan activities and Branch specific risks are not adequately monitored.
2.2 Reporting and related application and information systems are reliable.	3	<ul style="list-style-type: none"> Management practices are in place to ensure reliability (e.g. reconciliations, reviews, controlled access). SCCD, GCIMS and SAP systems could be more effectively integrated to reduce duplication of data and chances or error.
2.3 Information is gathered from and disseminated to the appropriate people on a timely basis, reviewed, acted upon, and adjustments made as necessary.	3	<ul style="list-style-type: none"> Reports are produced by key systems (e.g. AAPMIS, SFAF) and shared with stakeholders (e.g. assessment results). There is an opportunity to streamline the SFAF and contribution agreement application process to

Audit Criteria	Conclusion	Observations/Examples of Key Evidence
		reduce the information requested from recipients (i.e. funding Agreements could be multi-year).
Accountability		
3.1 Authority, responsibility and accountability are clearly defined and communicated.	3	<ul style="list-style-type: none"> • Authority, responsibility and accountability are clearly defined (e.g. delegation matrix). • Few minor issues found in sample files reviewed and unclear roles and responsibilities related to human resource staffing file management.
3.2 There is an appropriate segregation of duties.	1	<ul style="list-style-type: none"> • Based on file testing, there is an appropriate segregation of duties in key business and financial processes reviewed in the audit scope.
Risk Management		
4.1 Risks arising from business strategies and activities are identified, assessed, and prioritized.	1	<ul style="list-style-type: none"> • Risks arising from business strategies and activities are identified, assessed, and prioritized through the risk-based audit framework and business plan processes.
4.2 Risk mitigation activities are designed and implemented.	1	<ul style="list-style-type: none"> • Branch management employs a risk-based approach and formal process to conduct monitoring and monitoring reports are formally documented.
4.3 Risks are routinely monitored and reported upon an ongoing basis.	3	<ul style="list-style-type: none"> • No evidence of a formal practice used by management to monitor Branch-specific risks. • Unclear as to which risks applied specifically to the Branch and how these risks were being monitored by Branch management.
Stewardship		
5.1 Assets are protected (i.e. physical assets and personal information).	1	<ul style="list-style-type: none"> • No issues found with respect to physical asset protection and reasonable safeguards are taken by the Athlete Assistance Program to protect athlete personal information and assets (e.g. approval is formally sought in application).
5.2 Only eligible	3	<ul style="list-style-type: none"> • In samples tested, appropriate

Audit Criteria	Conclusion	Observations/Examples of Key Evidence
claims/advances are accepted and are appropriately approved (i.e. FAA Section 34).		justification and approval for payments was found on file <ul style="list-style-type: none"> • Found inconsistencies or inadequate evidence of review of financial reports.
5.3 Transactions are coded and recorded accurately and in a timely manner to support accurate and timely information processing.	2	<ul style="list-style-type: none"> • Testing found evidence that transactions are coded and recorded accurately in a timely manner. • Minor instances noted where the Request for Approval Form was not properly dated by the final reviewer; the <i>Financial Administration Act</i> Section 34 approval was blank; and, inadequate evidence of review on accuracy of certain documents.
Public Service Values		
6.1 Management demonstrates a commitment to high ethical values through its attitudes and actions.	1	<ul style="list-style-type: none"> • Noted a proactive review of the Public Service Survey results and ongoing actions which demonstrates a commitment by management to maintain high ethical values.

Acronym Glossary

AAPMIS – Athletes Assistance Program Management Information System

GCIMS – Grants and Contribution Information Management System

SCCD – Sport Canada Contribution Database

SCRI – Sport Canada Research Initiative

SFAF – Sport Funding and Accountability Framework