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## Audit of the Official Languages Support Programs (OLSPs)

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

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# Executive Summary

## Introduction

The main objectives of the Official Languages Support Programs (OLSPs) are as follows:

- To promote English and French in Canadian society, and
- To encourage the development of Anglophone and Francophone minority communities.

The program is delivered through contribution agreements with the provinces and non-profit organizations (NPOs), grants to NPOs, and memoranda of understanding and bilateral agreements with provinces. The OLSP Branch (OLSPB) has an annual program implementation budget of over \$342 million. OLSPs include the Development of Official Language Communities and the Enhancement of Official Languages programs.

## Key Findings

During the audit, the audit team noted a number of well-designed controls that were effectively implemented:

- Program officers and managers repeatedly cited the usefulness of the Operational Practices Unit (OPU) library, with its OLSP document templates, guidelines and information, and a search engine that runs efficiently in both official languages.
- The file review showed that managers and program officers had carefully screened applications. Recommendation for Approval Form (RAF) and complexity assessments were completed correctly.
- Program officers and managers said they fully understood their roles and were satisfied with their training.

## Recommendations

Here are the recommendations:

1. The Director General, OLSP and Regional Executive Directors (RExDs) should continue to evaluate and implement appropriate systems for improving response times in the application and approval process to reduce the need for advances. The OLSPB should keep promoting the use of multi-year agreements.
2. Recognizing that where there is a need to make advance payments to a recipient, the Director General, OLSP and RExDs should put in place processes that demonstrate that due diligence in granting advances are well documented in project files including the calculation of advances that comply with Treasury Board directives, and a risk assessment.

3. The Director General, Financial Management Branch (FMB) should issue a standardized policy for the Department concerning advances .
4. The RExDs and the Director General, OLSP should review staff workloads to make sure that current staffing levels are sufficient to achieve programs objectives.
5. The Director General, OLSP and RExDs should ensure that the rationale for any deviation from the guidelines is well-documented and approved.
6. Since site visits are an integral part of risk management strategy, the Director General, OLSP and RExDs should make sure that the monitoring activities are documented in the files.
7. The Director General, OLSP and RExDs should review their recipient audit selection process and its implementation to enhance risk prevention, ensuring that organizations at risk are identified before crisis arise.
8. The Director General, Knowledge, Information and Technology Services (KITS), with the Director General, OLSP, should define the orders for information to be included in the Integrated Recorded Information Management System (IRIMS) to facilitate file retrieval from the records management office.
9. The Director General, OLSP and RExDs should review the user list for the Department's current Grants and Contributions Information Management System (GCIMS) to make sure that users have the appropriate access rights. The need for generic users should also be evaluated.

## Statement of Assurance

In my professional judgment as 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

According to the audit criteria reviewed, the audit team believes that the OLSPB has set up good management controls for program design and implementation and management tools. However, the audit team recommends a few improvements in cash advance management, staff workloads, monitoring of recipients and access to GCIMS.

Original signed by:

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Vincent DaLuz  
*Chief Audit and Evaluation Executive,  
Department of Canadian Heritage*

## Audit Team Members

Director – Carol Najm  
Nicole Serafin  
Caroline Dulude

With the assistance of external resources





# 1. Introduction and Context

## 1.1 Authority for the Audit

The audit was conducted in accordance with the Department's Risk-Based Audit Plan for 2006–07 fiscal year as approved by the Department Audit and Evaluation Committee.

## 1.2 Background

The purpose of the OLSPs is to “promote English and French in Canadian society and encourage the development of Anglophone and Francophone communities in minority situations.” The OLSPs include:

- **The Official Language Communities Development Program** (about \$225M a year) enables the federal government to work with partners to provide official language minority communities with access, in their own language, to the community services and infrastructures they need to develop and flourish. The program is implemented through contribution agreements with the provinces and NPOs, grants to NPOs, and memoranda of understanding and bilateral agreements with provinces.
- **The Enhancement of Official Languages Program** (about \$117M a year) fosters a better understanding and appreciation among Canadians of the benefits of linguistic duality. Through partnerships and agreements with provinces, territories and non-governmental organizations to support second-language learning, along with initiatives to promote understanding between French-speaking and English-speaking Canadians, this program leads Canadians to recognize and support linguistic duality as a basic value of Canadian society. The program is implemented through grants and contributions to NPOs, bilateral agreements with provinces, and so on.

The following four OLSPB directorates ensure the OLSP orientation and implementation: the Operations and Regional Coordination Directorate, Policy Development and Analysis Directorate, Interdepartmental Coordination Directorate, and Resources Planning and Management Directorate.

## 2. Objective(s)

The audit objectives were developed in a new context, with particular attention to the requirements of the new Policy on Internal Audit (2006), the implementation of a holistic opinion by the Chief Audit and Evaluation Executive on the effectiveness and relevance of the Department's risk management, control, and governance processes, and the obligation of deputy ministers to report to the appropriate parliamentary committee on their responsibilities, including the responsibility to make sure that effective internal control systems are in place.

The audit aims to:

- assure PCH that management control mechanisms, risk management frameworks and the overall governance structure are effective and functional;
- assure PCH that existing controls can ensure the reliability of financial and operational information;
- make recommendations to the OLSPB and the FMB for improving management and developing risk management frameworks, as necessary.

### **3. Scope**

The audit was conducted from December 2007 to April 2008. It focused on the OLSP management framework and delivery systems for the two programs. The audit was carried out at Headquarters and three regions; Atlantic, Quebec and Ontario. It covered; grants, contribution agreements and other agreements with provinces, that were undertaken from April 1, 2003, to July 31, 2007. These records were subject to quota sampling (non-probability sampling) in order to obtain a sample that is representative of the scope of the various programs and their components in the three regions visited. In addition to the file review, the audit covered:

- The effectiveness and efficiency of the programs' financial and non-financial controls – including operational and informatics governance and management controls;
- The programs' risk management systems – including the identification, evaluation and monitoring of identified risks;
- The programs' processes / governance tools and management through which the programs' values and objectives are defined and communicated, and their progress is evaluated and reported;
- The effectiveness of existing controls to ensure the integrity of financial and operational program information.

### **4. Approach and Methodology**

The OLSP audit was conducted in accordance with the Standards for the Professional Practice of Internal Auditing issued by the Institute of Internal Auditors (IIA), the federal government's professional internal audit standards, and the Treasury Board (TB) Policy on Internal Audit. The audit was also based on a model developed by the Office of the Auditor General of Canada, which proposes characteristics likely to be found in a well-managed grants and contributions program.

Appropriate and adapted audit processes were used, and data was collected to support the opinions provided and contained in this report.

The following main audit techniques were used:

- Interviews with program managers and employees;
- Review of relevant documents;

- Analysis of programs' compliance with Treasury Board Secretariat (TBS) and Department policies, guidelines and procedures;
- Evaluation of programs' internal control systems; and
- Detailed file review of a sample of grants and contributions agreement to verify compliance with PCH and TBS requirements.

## 5. Observations, Recommendations and Management Response

This section presents the observations for each criterion chosen for this audit.

### 5.1 (Risk management – funding)

In 37% of the files selected for review, application approval times exceeded six months. This figure rose to 59% for regional files. See details in the following table:

Regions	< 6 months	6 to 9 months	> 9 months
Ontario	9 (47%)	10 (53%)	0
Atlantic	4 (40%)	6 (60%)	0
Quebec	3 (30%)	7 (70%)	0
<b>Total - regions</b>	<b>16 (41%)</b>	<b>23 (59%)</b>	<b>0</b>
National Capital	28 (90%)	3 (10%)	0
<b>TOTAL</b>	<b>44 (63%)</b>	<b>26 (37%)</b>	<b>0</b>

\* from the date the application is received to the date it is approved

In the *Community Life* component, *Cooperation with the Community Sector* subcomponent, delays lead to situations in which organizations were at risk of suspending their programming activities for lack of financial resources while awaiting departmental approval and the signing of contribution agreements. Considering the importance of the NPOs in delivering and achieving OLSP results, administrative changes were made in recent years to allow advance payments equal to 25% of the annual program funding granted the previous year, at the start of the new fiscal year, pending signature of the new contribution agreement.

The regulations on advance payments are as follows:

- The *Financial Administration Act* (s. 34(2)) states that TB policies must be followed.
- The *TB Policy on Transfer Payments*<sup>1</sup> (PTP) allows early payment of contributions, but stipulates that departments must use prudent cash management principles (section 7.6.3) and be guided by the provisions in Appendix B.
- The PTP assumes that an agreement is in effect when the advance is paid.

<sup>1</sup> The audit was conducted before October 1, 2008, when the new PTP came into effect. Accordingly, references are made to sections of the old PTP.

The letter authorizing the cash advance states that the terms of the previous agreement remain in effect. The Department's Centre of Expertise estimates that the practice of making advances is "diligent and low-risk, though special."

Given the current environment in which transparency and accountability are even more important than ever, the audit team feels that advance payments should be used only when warranted. As observed by the audit team, the current advance payments practices do not provide for adequate controls over these transactions;

- The letter of the Minister does not define the new expected results. If the Department wishes to use a letter from the Minister authorizing the cash advance, the letter should be strengthened to ensure that appropriate terms and conditions are included.
- This practice does not directly address delays in the approval process.
- In 60% of the regional files reviewed, an advance was granted whereas they were used infrequently in the National Capital Region. Advance payments should be used only when warranted. In the files examined, the audit team did not find evidence to support the essential nature of individual advances nor that these advances were calculated in compliance with the policy.

<b>Region</b>	<b>Total number of files</b>	<b>Files with advances</b>
Ontario	19	13 (68%)
Atlantic	10	8 (80%)
Quebec	20	8 (40%)
Total - Regions	49	29 (60%)
NCR	28	4 (14%)
<b>TOTAL</b>	<b>67</b>	<b>33 (49%)</b>

*N.B.: Program advances granted in the regions average \$5M per year.*

To offset this risk, the OLSPB has adopted guidelines to minimize potential losses. Directives and procedures for the advance payment of 25% of program funding, note that cash advances must not be given to high-risk recipients. However, the audit team found two cases where an advance was granted, even though the recipient's complexity assessment showed that the risk was high.

### **Risk assessment**

An advance payment made to recipients without a contribution agreement that sets out the expected results and the recipients' obligations for the new fiscal year increases the risk that these funds will be used for other purposes or that they will be difficult to recover if no new agreement is signed.

**Recommendations**

1. The Director General, OLSP and Regional Executive Directors (RExDs) should continue to evaluate and implement appropriate systems for improving response times in the application and approval process to reduce the need for advances. The OLSPB should keep promoting the use of multi-year agreements.
2. Where there is a need to make advance payments to a recipient, the Director General, OLSP and RExDs should put in place processes that document in project files the due diligence and risk assessment performed in granting advances, including the calculation of advances that comply with Treasury Board directives.
3. The Director General, Financial Management Branch (FMB) should issue a standardized policy for the Department concerning advances.

**Management Response**

Agreed.

**5.2 Risk Management – Human Resources**

The OLSPB estimates that it has sufficient resources to successfully complete the program work at Headquarters. However, in the regions visited – Quebec, Ontario and the Atlantic – managers feel they have a shortage of program officers and managers, especially in the PM Group. A program officer's workload can vary greatly from region to region. For example, in one region, a program officer may be responsible for a bigger workload than his or her counterpart in another region. Managing agreements on services and interdepartmental coordination activities also has an impact on workloads.

**Risk assessment**

Adequate staff levels are essential to achieving the objectives of any grants and contributions program. In the regions, a shortage of program officers may generate a work overload that could increase staff turnover and have a negative impact the achievement of program objectives. This staff shortage could also have an impact on the strictness and effectiveness of the programs' internal controls.

**Recommendation**

4. The RExDs and the Director General, OLSP should review staff workloads to make sure that current staffing levels are sufficient to achieve programs objectives.

**Management response**

Agreed.

### 5.3 Program Management – Funding Decisions

During the file review, the audit team found two cases where the funding process (grant vs. contribution) did not comply with certain program guidelines, and no justification for this deviation was documented in the files.

In one of the cases, a recipient received a grant for a project costing over \$30,000. In the other case, a contribution for core funding was provided when the organization could have received a grant: the recipient had been assessed as low-risk and the program funding application was for less than \$75,000. These two practices were not compliant with internal policies and program guidelines for these types of funding.

#### Risk assessment

The policies and guidelines effectively guide the programs and ensure consistent and transparent implementation. If these policies are not followed, program transparency and good management are at risk.

#### Recommendation

5. The Director General, OLSP and RExDs should ensure that the rationale for any deviation from the guidelines is well-documented and approved.

#### Management response

Agreed.

### 5.4 Program Management – Monitoring Recipients

During the file review (sample of 75 files of which 5 rejected and 3 missing), the audit team found that site visits by program officers and meetings with recipients were not always documented. In other cases, documentation found in the files was insufficient. For example, program officers attend provincial meetings of community organizations that give them a chance to meet their recipients. Although this practice received oral confirmation by a number of program officers, the files contained little documentation concerning the monitoring activities. As well, the audit team noted that the OLSPB has no guidelines for program officers to document monitoring activities.

#### Risk assessment

Site visits and monitoring activities should be documented in the files. This information supports decision making, for example, in evaluating applications and developing or potentially amending contribution agreements.

**Recommendation**

6. Since site visits are an integral part of risk management strategy, the Director General, OLSP and RExDs should make sure that the monitoring activities are documented in the files.

**Management response**

Agreed.

**5.5 Program Management – Auditing Recipients**

At this time, recipients to be audited are selected as follows: the regional managers forward recommendations or requests to Headquarters, then Headquarters, which manages the whole process, decides which recipient is audited in that year. The audit team was able to review two sample recipient audits during the file review, and found that not all recommendations resulted in a recipient audit. The program officers and managers told us they did not always understand why a particular recipient was chosen or not, and they are not always aware of the broader recipient audit selection context.

The Recipient Compliance Audit services (RCA) tell us that the OLSPB uses a risk assessment grid to choose which recipients to audit. Yet in both cases, audits were conducted when the organization was already in crisis. Since both recipients were high-risk, they probably should not have received contributions. The regional managers' recommendations may have been disregarded or the assessment grid incorrectly applied.

**Risk assessment**

Recipient audits are important for ensuring that expenditures are accurate and in accordance with the contribution agreement, funds were used for the agreed purposes, and program objectives were achieved. There is a risk of refundable amounts not being identified in a timely manner and becoming irrecoverable.

**Recommendation**

7. The Director General, OLSP and RExDs should review their recipient audit selection process and its implementation to enhance risk prevention, ensuring that organizations at risk are identified before crisis arise.

**Management response**

Agreed.

## 5.6 File Management

During the file review, programs were unable to locate three of the files requested. When the program submitted its list of files chosen for auditing, the commitment number in the GCIMS was used to identify them.

The software the Department uses to recover files from the records management office is the IRIMS. It is important to note that the GCIMS and IRIMS are unrelated, a fact that made it difficult to identify and retrieve files.

### Risk assessment

Without reviewing a file, it is difficult to prove that programs showed due diligence in approving applications, internal program policies were respected, and records were managed in a transparent manner.

### Recommendation

8. The Director General, Knowledge, Information and Technology Services (KITS), with the Director General, OLSP, should define the orders for information to be included in the Integrated Recorded Information Management System (IRIMS) to facilitate file retrieval from the records management office.

### Management response

Agreed.

## 5.7 Managing the Grants and Contributions Information Management System (GCIMS)

The GCIMS is an operational (non-financial) system used by the OLSPB to facilitate file management. During the review of the access provided to GCIMS users, the audit team found that the system had more than twenty “generic” user names. This type of access is not recommended because it makes it difficult to locate the originator of an operation in the system.

### Risk Assessment

Errors could be introduced into the computer system, and no individual would be held responsible. This could undermine the quality of (non-financial) information, and thus the quality of decision-making.



**Recommendation**

9. The Director General, OLSP and RExDs should review the user list for the Department's current Grants and Contributions Information Management System (GCIMS) to make sure that users have the appropriate access rights. The need for generic users should also be evaluated.

**Management response**

Recommendation partially accepted.



## 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"> <li>• well managed, no material weaknesses noted; and</li> <li>• effective and sustainable.</li> </ul>
2	Controlled	<ul style="list-style-type: none"> <li>• well managed, but minor improvements are needed; and</li> <li>• effective and sustainable.</li> </ul>
3	Moderate Issues	<p>it 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"> <li>• control weaknesses, but exposure is limited because likelihood of risk occurring is not high;</li> <li>• control weaknesses, but exposure is limited because impact of the risk is not high.</li> </ul>
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"> <li>• financial adjustments material to line item or area or to the department; or</li> <li>• control deficiencies represent serious exposure; or</li> <li>• major deficiencies in overall control structure.</li> </ul>

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, and the exposure risk is noted in the table below.

**Audit Objective 1:** The program's management controls, risk management frameworks and overall governance structure are adequate and effective.

Audit criteria	Conclusion on Audit Criteria	Examples of key evidence / observation
The program activities and objectives are appropriately defined, measurable and attainable.	1	<ul style="list-style-type: none"> <li>• Results-Based Management Framework (RMAF)</li> <li>• TB Submission</li> <li>• Annual OLSP report</li> <li>• Reports on Department's Plans and Priorities</li> </ul>
Risks related to the achievement of objectives are identified.	2	<ul style="list-style-type: none"> <li>• RMAF</li> <li>• Business plan for OLSP should include risks.</li> </ul>
The financing methods selected by the program (grants and contributions) are appropriate and balanced between effective management and accountability.	3	<ul style="list-style-type: none"> <li>• <i>Guidelines on advances are not always followed</i></li> <li>• <i>Advance of 25% provided to 60% of beneficiaries in the regions and two situations where advances were given to high-risk beneficiaries</i></li> <li>• File review</li> <li>• Guidelines in OPU library</li> </ul>
The policies, procedures, roles and responsibilities are defined and communicated to comply with regulations, conditions and policies regarding the program.	1	<ul style="list-style-type: none"> <li>• Documents from OPU library</li> <li>• Contribution agreement template</li> <li>• RMAF</li> <li>• Business plan</li> </ul>

Audit criteria	Conclusion on Audit Criteria	Examples of key evidence / observation
Resource levels are appropriate and resources have the necessary competencies.	3	<ul style="list-style-type: none"> <li>• <i>Lack of staff/high turnover rate</i></li> <li>• Interviews</li> <li>• Business plan</li> <li>• Human Resources plan</li> <li>• Training plan</li> </ul>
The program's governance structure and mechanisms are appropriate, and effectively define and communicate the program's values and objectives.	1	<ul style="list-style-type: none"> <li>• RMAF</li> <li>• Annual OLSP reports</li> <li>• Business plan</li> <li>• Interviews</li> </ul>
Business and financial plans are developed and demonstrate how goals will be attained.	1	<ul style="list-style-type: none"> <li>• Annual OLSP plan</li> <li>• Sample financial reports</li> <li>• Annual reports</li> <li>• RMAF</li> </ul>
Risk management is conducted within the program and includes a communications plan on risks and controls.	3	<ul style="list-style-type: none"> <li>• <i>On-site visits and monitoring are not documented</i></li> <li>• RMAF</li> <li>• Complexity grids</li> <li>• Recommendation for Approval form (RAF)</li> </ul>
Costs incurred to manage the program are reasonable, authorized and do not exceed the budget.	1	<ul style="list-style-type: none"> <li>• Sample financial reports</li> <li>• File review</li> </ul>
The information on performance and on financial reports is reliable, prepared in a timely manner and useful to program managers.	1	<ul style="list-style-type: none"> <li>• Sample financial reports</li> <li>• Interviews</li> </ul>
Regular control is conducted to ensure that program results are appropriate and that expenses are in accordance with the strategic plan.	2	<ul style="list-style-type: none"> <li>• Sample financial reports</li> <li>• Reports on Department's Plans and Priorities</li> <li>• Annual reports</li> </ul>
Program results are communicated to stakeholders and demonstrate the program's performance.	1	<ul style="list-style-type: none"> <li>• Interviews</li> <li>• Annual reports</li> <li>• Reports on Department's Plans and Priorities</li> </ul>

<b>Audit criteria</b>	<b>Conclusion on Audit Criteria</b>	<b>Examples of key evidence / observation</b>
Identified critical problems and elements are dealt with and integrated into the management of the program following their identification.	1	<ul style="list-style-type: none"> <li>• Analysis of recommendations from previous audits</li> </ul>
Recipients are assessed based on criteria in accordance with program conditions.	1	<ul style="list-style-type: none"> <li>• Sample applicant's guides</li> <li>• RAF</li> <li>• File review</li> </ul>
Funding decisions are fair, transparent, free of bias and based on program conditions.	2	<ul style="list-style-type: none"> <li>• File review</li> <li>• RAF</li> <li>• Complexity assessment</li> <li>• <i>Impact of decisions</i></li> </ul>
Funding decisions are communicated to recipients in a timely manner.	3	<ul style="list-style-type: none"> <li>• <i>Approval timeframe – In 59% of cases in the regions, the timeframe for application approval exceeded six months</i></li> <li>• File review</li> </ul>
Funding agreements are reviewed and approved in a timely manner and receive appropriate levels of approval.	3	<ul style="list-style-type: none"> <li>• <i>Approval timeframe – In 59% of cases in the regions, the timeframe for application approval exceeded six months</i></li> <li>• File review</li> </ul>
Commitments do not exceed the program budget.	1	<ul style="list-style-type: none"> <li>• File review</li> <li>• Sample financial reports</li> </ul>
Contribution agreements are in accordance with program conditions, departmental templates and regulations ( <i>Financial Administration Act</i> , TB directives, etc.)	2	<ul style="list-style-type: none"> <li>• File review</li> <li>• Analysis of template for agreements</li> </ul>
Payments made to recipients are in accordance with funding agreements and the TB PTP.	1	<ul style="list-style-type: none"> <li>• File review</li> </ul>

Audit criteria	Conclusion on Audit Criteria	Examples of key evidence / observation
Information from the recipients (regarding financial results and performance) are in accordance with the funding agreement. This information is useful and meets the needs of program managers.	2	<ul style="list-style-type: none"> <li>• File review</li> <li>• Interviews</li> </ul>
Continuous monitoring is conducted to ensure that recipients comply with program conditions and their funding agreement. Recipients receive feedback.	3	<ul style="list-style-type: none"> <li>• <i>Continuous control not documented</i></li> <li>• File review</li> <li>• Interviews</li> </ul>
Information is timely, accurate and complete to ensure good decision-making.	2	<ul style="list-style-type: none"> <li>• File review</li> <li>• Applicant's guides</li> </ul>

**Audit Objective 2:** Controls in place to ensure accuracy of financial and operational information are effective.

Audit criteria	Conclusion on Audit Criteria	Examples of key evidence / observation
The Grants and Contributions Information Management System (GCIMS) and other management tools are reliable, useful and available in a timely manner, and support consistent management and effective procedures.	3	<ul style="list-style-type: none"> <li>• <i>Access to GCIMS and the number of generic user accounts</i></li> <li>• Interviews</li> <li>• Analysis of GCIMS user list</li> </ul>
Payments are processed in accordance with the <i>Financial Administration Act</i> (section 34). Funding is used for the purposes agreed and money owed to the Crown is collected.	2	<ul style="list-style-type: none"> <li>• File review</li> <li>• Interviews</li> </ul>