Audit of Engage Grants Program

Corporate Internal Audit Division
Natural Sciences and Engineering Research Council of Canada
Approved by the President on March 16, 2016

TABLE OF CONTENTS

1 EXECUTIVE SUMMARY

Background

The Natural Sciences and Engineering Research Council's (NSERC's) Engage Grants Program was launched in 2009 as part of the Strategy for Partnerships and Innovation and was designed to give companies that operate from a Canadian base access to the unique knowledge and expertise available at Canadian universities.[1] The objective of Engage is to foster the development of new research partnerships between an academic researcher and a company that have never collaborated before, by supporting short-term research and development projects aimed at addressing a company-specific problem in the natural sciences or engineering fields.

Engage Grants support well-defined research projects undertaken by eligible university researchers and their industrial partners. An Engage project must be aimed at solving a company-specific problem through the generation of new knowledge or the application of existing knowledge in an innovative manner. It must be focused on specific short-term objectives and address a research challenge that lies within the natural sciences and engineering fields. A maximum grant of $25,000 over a period of six months is awarded to successful applicants (the academic researcher) to cover the direct project costs associated with the research activities needed to address the identified problem. In addition, the program requires an in-kind contribution from the company, reflecting its involvement in the project.

Audit Rationale

The Engage Grants Program was launched in 2009. Since then, the number of successful applications has continued to grow. In 2013-14 NSERC funded 1,180 Engage Grants projects for a total of $29 million in funding. In 2014-15 over 1,300 Engage projects were funded for a total of $32.3 million in funding – an 11% increase in successful applications. This funding opportunity does not use the classic peer review model; instead, Engage Grants are awarded following an internal criteria-based evaluation process conducted by the Regional Development Division.

The Engage Grants Program was part of the 2015-18 Risk-based Audit Plan, which was approved by the NSERC President at the March 18, 2015 Independent Audit Committee meeting.

Audit Objective and Scope

The objective of this audit was to provide assurance that overall governance arrangements and key controls and processes are adequate and effective.
The audit covered key areas of the program from governance, program delivery and monitoring, through to performance reporting. The audit examined documentation from April 1, 2013 to March 31, 2015. The audit fieldwork ended in the fall of 2015. As a result of discussion with the audit team during the reporting phase of the engagement,

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[1] As of April 2015, the "Engage" architecture now includes Engage with Colleges, Polytechnics and Universities, replacing the former Applied Research and Development Level 1 Grants that had a similar objective and structure.

Regional Development Division management initiated improvements of the Engage Program.

The audit excluded the following areas:

- Program payment controls—common to all programs—were recently tested as per the three-year rotational plan included in the *Annex to the Statement of Management Responsibility including Internal Control over Financial Reporting.*
- An assessment of program and directorate-level risk management processes.
  - The Research Partnerships Directorate is currently addressing a recommendation made in the Audit of the College and Community Innovation Program (2015) related to risk management processes for all partnership programs, which includes the Engage Grants Program.
- An assessment of post award financial monitoring for Engage Grants. This process was reviewed for all programs as part of the NSERC Audit of Financial Monitoring (2014).

Key Audit Findings

The Engage Grants Program is a relatively young Program (2009). It is composed of some unique design features compared to other NSERC programs. These unique features will be explained in detail later in the audit report as they relate to some of the findings. Overall, the audit identified several key areas of strength in the following areas:

- Governing committees are in place to support the Program with defined roles and responsibilities outlined in committees' Terms of References;
- National standard operating procedures and an established team-sharing approach are in place to manage and deliver the Program; and
- Engage monitoring and performance reporting is in place and is being used as a model for the Research Partnerships Directorate.

In addition to the Engage Grants strengths, a few areas where management should consider formalizing and strengthening current practices were identified during the examination phase of the audit. These areas were:

- While standard operating procedures described much of the roles and process for assessing Engage Grants, explicit Terms of Reference for the internal Evaluation Committee responsible for making Engage Grants and other program funding recommendations and decisions, did not exist;
- A few control weaknesses were identified, they were:
  - explicit guidelines/parameters did not exist to address potential or real Conflict of Interest scenarios beyond NSERC's overarching Conflict of Interest and Post Employment Policy, and
  - standards did not exist related to the extent of justification necessary for awarded and not-awarded funding decisions.

In addition, considered both an area of strength, as noted above, as well as an area for improvement, the Engage Grants monitoring and performance reporting regime could be enhanced by establishing a Performance Measurement (PM) strategy to report on Program objectives.

Conclusion

The Engage Grants Program has key governing committees in place to provide Program oversight, decision-making, and advisory responsibilities and is managed by a national team that operates collaboratively to process and evaluate a "no deadline" Program. In addition, project-level monitoring and performance reporting data has been collected and analyzed to manage and evolve the Program, and to report to oversight bodies and other stakeholders.

To help reinforce some unique Program design features, management should consider establishing and strengthening a few controls to promote national awareness and consistency and enhance the stewardship and accountability of Engage Grant funds. In addition, a documented Performance Measurement strategy would help demonstrate that Program objectives are being achieved and align with NSERC and Government of Canada expectations.

2 BACKGROUND

NSERC's Engage Grants Program was launched in 2009 as part of the Strategy for Partnerships and Innovation and was designed to give companies that operate from a Canadian base access to the unique knowledge and expertise available at Canadian universities.[2] The objective of Engage is to foster the development of new research partnerships between an academic researcher and a company that have never collaborated before, by supporting short-term research and development projects aimed at addressing a company-specific problem in the natural sciences or engineering fields.

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3 AUDIT RATIONALE

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5 AUDIT METHODOLOGY

The CIA Division used the following methodology in conducting its work:

- File and document review of various sources of information—including standard operating procedures, program statistics, policies, guidelines, committee Terms of Reference and meeting minutes, the NSERC Web site, etc.

- Control testing of a sample of program files.

- Interviews with internal key stakeholders involved in the delivery of the Engage Grants Program—including the Director, Regional Development Division, the Manager, Innovation Initiatives, Regional Office Managers and some regional employees, the Regional Office Coordinator and members of the Finance and Awards Administration Division.

- Development of a process map for the Engage Grants Program to identify steps and key control points.

6 CONFORMANCE STATEMENT

This audit conforms with the Internal Auditing Standards for the Government of Canada, as supported by the results of the quality assurance and improvement program. These standards require that sufficient and appropriate audit procedures be conducted and that evidence be gathered to provide a high level of assurance on the findings contained in this report. The conclusions were based on a comparison of the situations as they existed at the time against the audit criteria (Appendix I).

Peter Finnigan, Chief Audit Executive
Corporate Internal Audit Division, NSERC and SSHRC

7 KEY AUDIT FINDINGS

During the planning phase of the audit engagement a risk analysis was conducted. The analysis identified the following observations and findings related to governance, application lifecycle, and monitoring and performance measurement.

7.1 Governance

A governance structure that clearly outlines oversight authorities, decision-making procedures, accountability, and communication and information dissemination is the foundation to achieving an organization's corporate objectives. It is through effective governance that objectives are realized, resources are managed, and the interests of stakeholders are protected and reflected in key decisions.[3]

The Engage Grants Program was launched in 2009 as a result of a recommendation outlined in the [Evaluation of the Collaborative Research and Development Grants Program](#) and introduced in the [Strategy for Partnerships and Innovation](#) report. Engage was launched to fill a gap—to focus on short-term industry-academic partnerships with a streamlined application process[4]. It is one of the programs managed within the Regional Development Division; a division that forms part of the Research Partnerships (RP) Directorate at NSERC. The Regional Development Division is led by a Director and consists of a central Ottawa team, and teams in five regional offices across the country—Moncton, Mississauga, Montreal, Winnipeg and Vancouver—that manage and deliver the Engage Grants Program. The Regional Offices take the lead in outreach activities for a suite of NSERC programs, and the development of innovation partnerships within their region.

7.1.1 *The governance framework has been evolving.*

Governing committees are in place to support the Program; the key internal oversight decision-making body is the Research Partnerships Management Committee (RPMC). The RPMC is led by the Vice-President RP and largely composed of all the RP Directors. The Committee has a relatively new Terms of Reference (ToR) in place— March 2015—with defined roles and responsibilities. The key external advisory body for the Engage Grants Program is the Committee on Research Partnerships (CRP), who makes recommendation to the Vice-President RP. The CRP has a ToR in place, though it was unclear when this document had last been reviewed since there is no effective date on the document. In addition, other committees and management teams meet and contribute to the management, oversight and advice of Engage Grants, such as the mid-management level Deputy Director's Management Committee, which is developing a Terms of Reference; bi-weekly Regional Office Management meetings, as well as established Regional Advisory Committees in each region.

One of the unique characteristics of the Engage Grants Program is that it is not reviewed using the classic "peer review" model. Furthermore, applications are received throughout the fiscal year; it is a "no deadline" Program. Funding recommendations are made to the Director, Regional Development on a bi-weekly basis by an Evaluation Committee— more details on the evaluation process are included in the Application Lifecycle section of this report. This Evaluation Committee understands, performs and carries out their roles and responsibilities implicitly; however the Committee does not have a formal Terms of Reference in place that acknowledges its authority and accountability over the stewardship of public funds. With budget expenditures of approximately $29 million in 2013-14, $32 million in 2014-15, and a forecasted budget of $32.5M this fiscal year, a

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[3] Institute on Governance, [Board and Organizational Governance](#)
[4] [Evaluation of the Collaborative Research and Development Grants Program](#) / [Strategy for Partnerships and Innovation](#)

formal ToR should be in place that authorizes and explicitly outlines the roles, responsibilities and accountabilities of the Evaluation Committee.

At the drafting of this report, management had begun formally documenting the roles and responsibilities of the Evaluation Committee.

RECOMMENDATION 1: It is recommended that the Director, Regional Development Division, formalize the roles, responsibilities and accountabilities of the Evaluation Committee by establishing a formal Terms of Reference. A cyclical review of the ToR should also be established to ensure the Committee's roles and responsibilities remain up to date and relevant.

7.2 Application Lifecycle

The Engage Grants Program is one of a suite of programs administered and managed by a national team made up of a central Ottawa team, and complemented by regional teams from coast to coast. In addition, Engage Grants do not use the classic "peer review" model to evaluate applications, and applications are received throughout the fiscal year.

The Regional Development Division processes, reviews, and conducts Evaluation Committee meetings every two weeks throughout the year. This ongoing activity is sustained by managing all applications electronically—from application intake through to final funding decisions. Keeping these program design elements in mind is important to understanding the Engage Grants strengths and areas where management should consider formalizing and strengthening current practices.

7.2.1 *National standard operating procedures and a collaborative approach are in place to manage the Program.*

Due to the national organizational structure of the Regional Development Division, management understood early on that Standard Operating Procedures (SOPs) needed to be in place electronically to promote accessibility, efficiency, awareness and consistency of roles and responsibilities. The audit noted that access to a large number of SOPs was in place. In addition, the team has established a tool to retain and track exceptional Engage Grants Program decisions. These decisions set precedents for similar scenarios in the future.

Interviews revealed that staff was knowledgeable about the SOPs and tracking document, and felt these tools helped provide consistent and ongoing support in managing the Program. Staff interviewed also commented positively on the open and ongoing collaborative approach of the team and the systematic, coordinated management of a program that has continued to grow since its launch. Furthermore, when new team members are on-boarded they are paired with more experienced staff, while those taking on a reader/evaluator role learn by co-reading applications with experienced readers/evaluators.

Due to Engage Grants' ongoing growth, recent changes to eligibility criteria were approved by the Research Partnerships Management Committee in September 2015 to ensure resources—financial and human—remained sufficient. In response to these changes, the Regional Development Division began working on updating external facing

content and tools within their area of responsibility, as well as the internal SOPs to reflect these changes and to ensure continuous improvement.

7.2.2 *Due to the Program's unique design features, additional guidelines / parameters need to be established.*

As previously noted, the Engage Grants Program is administered by the Regional Development Division. Each of the five regional teams is made up of a Regional Manager, at least one Research and Innovation Development Officer (RIDO), a Research Partnerships Promotion Officer and an Administrative Officer. The RIDO's role in the region is particularly diverse, and includes "promotion, advice, review, evaluation and recommendation". RIDOs develop relationships with researchers and industry, provide program information and advice to applicants and industry partners and also perform the "first reader"/evaluator role on applications received from within their own region. The "second reader" is a Regional Manager from another region to ensure objectivity in the evaluation. Although each application has two assigned readers/evaluators, sometimes additional readers may be called upon to provide supplementary expertise as there may be discrepancies or concerns between the two reviewers due to differences in interpretation, understanding, knowledge of the applicants, and/or areas of research and industry.

While the dual reader evaluation process acts as one of the controls to ensure applications are assessed in a fair and unbiased manor, the audit noted that boundaries/parameters had not been established and documented to provide RIDOs with a common national understanding and ongoing awareness surrounding Conflict of Interest (COI) scenarios in their end-to-end program delivery responsibilities.

The NSERC Policy on Conflict of Interest and Post-Employment identifies COI as "…*a real, apparent or potential conflict of interest…*" Without established and documented national guidelines in place, the Director, Regional Development, relies on all RIDOs to perform their duties consistently, within implied parameters, and with due diligence.

In addition to the absence of established boundaries/parameters to support COI scenarios, a few additional areas need to be strengthened around the justification of funding decisions. As part of the audit work conducted, a sample of thirty (30) regionally diverse files—both successful and unsuccessful—were tested. The testing results found that while the second reader/evaluator role—which is performed by a Regional Manager on an application from another region—was relied on to act as a control for Engage Grants funding decisions, it was unclear if the second reader's evaluation was effective in operation due to limited documented evidence. Without a second reader expected standard level of justification, the rationale supporting funding decisions was limited.

The file sample tested also revealed that non-awarded decisions tended to be justified at a more robust level than awarded decisions since the Regional Manager is required to send a Notice of Decision to not-awarded applicants.

By establishing and strengthening the above noted controls within the application lifecycle, management will have added assurance that Engage Grants funding decisions are made in a fair, consistent and transparent manner, and are well justified.

RECOMMENDATION 2: It is recommended that the Director, Regional Development Division, consider the balance between control and flexibility, and establish a common set of national guidelines/parameters for the Research and Innovation Development Officer's role to mitigate the risk of Conflict of Interest scenarios.

RECOMMENDATION 3: It is recommended that the Director, Regional Development Division:

   a) **establish a documented standard level of justification for second readers; and**

   b) **establish a similar level of documented justification for both awarded and not-awarded funding decisions.**

7.3   Monitoring and Performance Measurement

As outlined in the Treasury Board Guideline on Performance Measurement Strategy under the Policy on Transfer Payments, a Performance Measurement (PM) strategy assists in ensuring that there is adequate and relevant information to support deputy heads and departmental managers in making informed decisions and taking appropriate timely action.

7.3.1   Engage monitoring and performance reporting is in place.

At the time that the Engage Grants Program was launched, key performance indicators were established with the help of the Evaluation Division, to enable the monitoring and reporting of Program results. A comprehensive data set has evolved since 2009, and was being maintained and managed by the Engage Grants Program team. Evidence revealed that the data has been used for many purposes at both the project monitoring and performance reporting levels, such as:

- to assess and evolve the Program;
- to manage the Program;
- to monitor Program trends;
- to capture success rates and success stories;
- to identify outreach opportunities in the regions; and
- to report to oversight bodies and other stakeholders.

With a data monitoring and performance reporting regime in place, the Engage Grants Program is regarded as a program leader; in fact, the Research Partnerships Directorate was looking at the Engage Grants statistics dashboard (the Engage data), and the Engage online project survey tools that are completed by both researchers and industry partners, as a model for future directorate-level monitoring and performance reporting.

The next level of performance reporting maturity would be the development and implementation of a PM strategy that would unequivocally demonstrate whether the Engage Grants Program objectives are being met and how Program results align with NSERC and Government of Canada objectives.

RECOMMENDATION 4: It is recommended that the Director, Regional Development Division, develop and implement an Engage Grants Performance Measurement strategy.

8 CONCLUSION

The Engage Grants Program has key governing committees in place to provide Program oversight, decision-making, and advisory responsibilities and is managed by a national team that operates collaboratively to process and evaluate a "no deadline" Program. In addition, project-level monitoring and performance reporting data has been collected and analyzed to manage and evolve the Program, and to report to oversight bodies and other stakeholders.

To help reinforce some unique Program design features, management should consider establishing and strengthening a few controls to promote national awareness and consistency and enhance the stewardship and accountability of Engage Grant funds. In addition, a documented Performance Measurement strategy would help demonstrate that Program objectives are being achieved and align with NSERC and Government of Canada expectations.

9 AUDIT TEAM

Chief Audit Executive   Peter Finnigan
Senior Internal Auditor   Alice Hanlon
Senior Internal Auditor   Jack Jin

10 MANAGEMENT RESPONSE TO AUDIT RECOMMENDATIONS

ITEM	*URGENCY RATING	RECOMMENDATION	MANAGEMENT RESPONSE	TARGET DATE
1.	12 months or less	It is recommended that the Director, Regional Development Division, formalize the roles, responsibilities and accountabilities of the Evaluation Committee by establishing a formal Terms of Reference. A cyclical review of the ToR should also be established to ensure the Committee's roles and responsibilities remain up to date and relevant.	The Regional Development Division accepted this recommendation and created Terms of Reference to formalize the well-developed roles and responsibilities of the Evaluation Committee. The Terms of Reference document was endorsed by RP Management in December 2015 and became effective January 6, 2016. It has been incorporated into the existing standard operating procedures to ensure staff remain aware of their obligations.	Completed January 6, 2016.
2.	12 months or less	It is recommended that the Director, Regional Development Division, consider the balance between control and flexibility, and establish a common set of national guidelines/parameters for the Research and Innovation Development Officer's role to mitigate the risk of Conflict of Interest scenarios.	In developing the above-mentioned Terms of Reference a provision was added to explicitly guide staff in addressing potential conflict of interest scenarios, including applications involving members of a Regional Office's Advisory Committee. These terms make specific reference to NSERC's existing Conflict of Interest and Post Employment Policy and further assure that members in real or perceived conflict will not be evaluators of these applications, as has been the implicit behaviour of the team.	Completed January 6, 2016.
3.	12 months or	It is recommended that	NSERC accepts this	April 1,

	less	the Director, Regional Development Division:	recommendation and work to address it is underway.	2016.
		a) establish a documented standard level of justification for second readers; and	a) An evaluation template is being developed to better and properly record the analysis undertaken through a second reader evaluation, formalizing existing practice.	
		b) establish a similar level of documented justification for both awarded and not-awarded funding decisions.	b) The Recommendation for Executive Approval template is being revised in order to ensure that a similar level of detail is documented, according to the existing criteria and procedures, for both *awarded* and *not-awarded* decisions. In addition to these steps, a new process is under development to confirm that the analysis documenting a positive funding recommendation provides adequate justification and conforms to established procedures.	
4.	18 months or less	It is recommended that the Director, Regional Development Division, develop and implement an Engage Grants Performance Measurement strategy.	As noted in the audit findings, the Regional Development Division has developed comprehensive performance monitoring and reporting systems. This information compiles application and award data, as well as data and feedback from grantees and participating companies following project completion. These systems allow NSERC to monitor and report on performance as well as to make informed decisions	April 1, 2017.

| | | | about program design and delivery.

Building on this model, the Research Partnerships directorate is currently developing similar systems for its other granting tools (e.g., Collaborative R&D Grants).

A performance measurement strategy will be developed in the near term (by April 1, 2017) to ensure that the data set being collected through the program's current performance monitoring systems are able to demonstrate whether Engage's present program objectives are being met. If and when the program's objectives evolve, the performance measurement strategy will be updated to reflect this evolution.

As efforts take place to build performance measurement strategies across the suite of Research Partnerships programs, the PM strategy developed for Engage will be considered (and may be modified in order to reflect systems put into place RP-wide). | |

*Urgency Rating: The Corporate Internal Audit Division recommends management actions associated with the recommendation be completed using the following timeline:

6 months or less
12 months or less
18 months or less

11 APPENDIX I – AUDIT CRITERIA AND CORE MANAGEMENT CONTROLS

Criteria used for the audit were established by the Office of the Comptroller General (OCG) and found in: *Audit Criteria related to the Management Accountability Framework: A Tool for Internal Auditors (2011).*

Line of Enquiry	Audit Criteria & Core Management Controls	Report Reference
Governance The oversight bodies receive sufficient program financial and non-financial information to facilitate timely decision-making.	Criteria 1.1: An adequate and effective governance framework has been established and oversight is provided by management to ensure risks are managed and objectives are met. *Audit Criteria related to the Management Accountability Framework: A Tool for Internal Auditors:* • G-1 – effective oversight bodies established • G-6 – sufficient, accurate, timely information to oversight bodies	7.1
Application Lifecycle Examine the extent to which Engage Grants criteria are clear and consistent throughout the application lifecycle and award decisions are clearly documented against those criteria.	Criteria 2.1: The grant application lifecycle reflects established criteria that are consistent and clear, and funding decisions are supported by a justified rationale. Criteria 2.2: Award payments are approved by the appropriate delegated authorities and payments are accurately dispersed. Criteria 2.3: Roles, responsibilities, and accountabilities are clearly defined throughout the application lifecycle, and employees are supported with adequate training and tools. *Audit Criteria related to the Management Accountability Framework: A Tool for Internal Auditors:* • PPL-4 – necessary training, tools are provided • RM-8 – oversight on quality and due diligence • AC-1 – authority, responsibility, accountability	7.2

	• CFS-3 – The organization leverages, where appropriate, collaborative opportunities to enhance citizen service. • RM-3 – Management identifies and assesses the existing controls that are in place to manage its risks.	
Monitoring Examine the extent to which the program's project-level monitoring approach is clear and consistently applied to support program decision-making.	Criteria 3.1: Monitoring of recipient results occurs systematically and sufficient and relevant information is gathered, analyzed and reported on to assess program operations on an ongoing basis. *Audit Criteria related to the Management Accountability Framework: A Tool for Internal Auditors:* • PP-3 – monitoring of options regularly • CFS-2 – feedback from users for planning • RP-3 – monitor performance & adjust • CFS-2 – Feedback from users and other stakeholders drives strategic and operational planning.	7.3
Performance Measurement Examine the extent to which the program is using performance measurement to provide management with assurance that the program is meeting its objectives.	Criteria 4.1: Performance indicators have been established for the program, which are periodically measured and reported on to provide management with assurance that the program is meeting its objectives. *Audit Criteria related to the Management Accountability Framework: A Tool for Internal Auditors:* • G-3 – strategic direction, objectives, alignment • G-6 – sufficient, accurate, timely information to oversight bodies • ST-20 – reporting communicated internally & externally • RP-1 – Management has identified planned results linked to organizational objectives. • RP-3 – Management monitors actual performance against planned results and adjusts course as needed.	7.3