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Core Control Audit Criteria

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Core Control Audit Criteria

Directive on Delegation of Financial Authorities for Disbursements

Criteria	Sub-Criteria	Source
<p>1) <i>Delegation of Financial Authorities for Disbursements</i></p> <p>Delegation instruments are appropriate, current, approved in accordance with the directive.</p>	<p>1.1) Financial authorities delegated by the appropriate minister for his or her portfolio, or by the deputy minister for his or her department solely, in accordance with sections 33 and 34 of the Financial Administration Act are communicated in writing.</p> <p>1.2) At a minimum, controls pertaining to all delegated financial authorities are reviewed and updated annually and updated within 90 days of the arrival of a new minister.</p> <p>1.3) A signature of the minister or deputy minister is present for delegated financial authorities between departments using a Memorandum of Understanding.</p>	<ul style="list-style-type: none">▪ Directive on Delegation of Financial Authorities for Disbursements - Section 6.1.1, 6.1.3, 6.2.3, 6.3.1
<p>2) <i>Learning, Training & Development.</i></p> <p>Employees receive appropriate training in accordance with requirements pertaining to financial management, contracting, and human resources.</p>	<p>2.1) All managers receive mandatory training before they exercise their delegation of authority.</p> <p>2.2) Managers and executives validate their knowledge associated with their legal</p>	<ul style="list-style-type: none">▪ Directive on Delegation of Financial Authorities for Disbursements - Section 6.3.1▪ Policy on Learning, Training and Development - Section 6.1.1

	responsibilities to maintain their delegated authorities.	
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Directive on Expenditure Initiation and Commitment Control

Criteria	Sub-Criteria	Source
1) Funds commitment availability is certified by someone with the delegated authority prior to the expenditure initiation at the value expected to be incurred.	<p>1.1) Expense is approved by the appropriate authority.</p> <p>1.2) Expense is approved prior to the event.</p> <p>1.3) Commitment is recorded at the value expected to be incurred.</p>	<ul style="list-style-type: none"> ▪ Financial Administration Act - Section 32 ▪ Directive on Expenditure Initiation and Commitment Control, Section 6.1.2, 6.1.3, 6.2.7

Directive on Account Verification

Criteria	Sub-Criteria	Source
1) The performance of account verification is done by someone with the delegated authority to do so, is accomplished on a timely basis and verifies the correctness of the payment requested.	<p>1.1) Account verification is performed by the appropriate delegated authority.</p> <p>1.2) Expense certified is properly supported with proof of execution and cost.</p> <p>1.3) Account verification is conducted on a timely basis.</p>	<ul style="list-style-type: none"> ▪ Financial Administration Act - Section 34 ▪ Directive on Account Verification - Section 6.1, 6.2.1, 6.2.2, 6.3.1.1, 6.3.4
2) The payment and settlement is carried out by someone with proper delegation of authority and for the correct dollar amount and to the right vendor on a timely basis.	<p>2.1) Invoice payment is issued for the correct amount, within the contract limit, and to the correct vendor.</p> <p>2.2) S.33 was signed by an employee with proper delegated authority.</p> <p>2.3) S.33 is completed before the payment is released.</p> <p>2.4) S.33 is processed on a timely basis, within payment terms.</p>	<ul style="list-style-type: none"> ▪ Financial Administration Act - Section 33 ▪ Directive on Account Verification - Section 6.1, 6.2.1, 6.3.1.1, 6.3.4

Directive on Acquisition Cards

Criteria	Sub-Criteria	Source
1) Acquisition cards attribution is controlled and cardholders have	1.1) The responsibility center manager recommended for the	<ul style="list-style-type: none"> ▪ Directive on Acquisition Cards - Sections 6.1.7, 6.2.1,

acknowledged their responsibility in writing.	<p>employee to have an acquisition card with defined credit limits.</p> <p>1.2) The CFO pre-approval was provided before issuing an organizational asset card.</p> <p>1.3) Limits on purchases categories and credit limit are set by the responsibility centre managers.</p> <p>1.4) The acquisition cards applications and restrictions are specified and communicated to cardholders and cardholders acknowledge their responsibilities and obligations prior to receiving an acquisition card from the coordinator.</p> <p>1.5) Departmental acquisition card coordinators are responsible for managing the departmental acquisition card program.</p>	6.2.4, 6.3.1, 6.3.2, 6.4.2
2) Funds commitment availability is certified by someone with the delegated authority prior to the expenditure initiation at the value expected to be incurred.	<p>2.1) Expense is approved by the appropriate authority.</p> <p>2.2) Expense is approved prior to the event.</p> <p>2.3) Commitment is recorded at the value expected to be incurred.</p>	<ul style="list-style-type: none"> ▪ <i>Financial Administration Act</i> - Section 32 ▪ <i>Directive on Expenditure Initiation and Commitment Control</i> - Section 6.1.2, 6.1.3, 6.2.7
3) The performance of account verification is done by someone with the delegated authority to do so, is accomplished on a timely basis and verifies the correctness of the payment requested.	<p>3.1) Account verification is performed by the appropriate delegated authority.</p> <p>3.2) Expense certified is properly supported with proof of execution and cost.</p> <p>3.3) Account verification is conducted on a timely basis.</p>	<ul style="list-style-type: none"> ▪ <i>Financial Administration Act</i> - Section 34 ▪ <i>Directive on Account Verification</i> - Section 6.1, 6.2.1, 6.2.2, 6.3.1.1, 6.3.4
4) The payment and settlement is carried out by someone with proper delegation of authority and for the correct dollar amount and to the right vendor on a timely basis.	<p>4.1) Invoice payment is issued for the correct amount, within the contract limit, and to the correct vendor.</p> <p>4.2) S.33 was signed by an employee with proper delegated authority.</p>	<ul style="list-style-type: none"> ▪ <i>Financial Administration Act</i> - Section 33 ▪ <i>Directive on Account Verification</i> - Section 6.1, 6.2.1, 6.3.1.1, 6.3.4

	<p>4.3) S.33 is completed before the payment is released.</p> <p>4.4) S.33 is processed on a timely basis, within payment terms.</p>	
5) Cards are to be used solely for authorized government business-related purchases of goods, services and pre-approved hospitality expenditures.	5.1) Cards are to be used solely for authorized government business-related purchases of goods, services and pre-approved hospitality expenditures.	<ul style="list-style-type: none"> ▪ Directive on Acquisition Cards - Section 6.1.7

Directive on Accountable Advances

Criteria	Sub-Criteria	Source
1) Accountable advances are established only when required and used solely for the purpose for which they were issued.	<p>1.1) Accountable advances are established only when required and are for legitimate expenses.</p> <p>1.2) The accountable advance is used solely for its legitimate, intended purpose.</p> <p>1.3) The amount of any accountable advance, including petty cash or change fund is calculated based on operational needs.</p> <p>1.4) An accountable advance is the most cost effective payment method.</p> <p>1.5) There is no evidence of transaction splitting.</p> <p>1.6) In the case of standing advances, confirmation of authority is received from PWGSC.</p>	<ul style="list-style-type: none"> ▪ Directive on Accountable Advances - Section 6.1.1, 6.1.2, 6.1.3, 6.1.4, 6.1.5, 6.1.6 ▪ Accountable Advances Regulations - Section 5(b), 5 (e)
2) Accountable advances are properly safeguarded, accounted for, and reconciled.	<p>2.1) An individual is designated to be the fund custodian. Proper procedures are followed if custodian changes while fund is still in use.</p> <p>2.2) Custodian reconciles and reports on the fund on a regular basis.</p>	<ul style="list-style-type: none"> ▪ Directive on Accountable Advances - Section 6.2.1, 6.3, 6.6, 6.7 ▪ Accountable Advances Regulations - Section 6 (1), 6 (3)

	<p>2.3) Unexpected balances of the fund are paid back to the department within 10 working days after the purpose of the fund is achieved.</p> <p>2.4) Standing advances are replenished to their original value unless their use justifies a decrease, increase, or complete recovery.</p>	
3) Adequate separation of duties exists with respect to advances.	<p>3.1) Separation of duties exists between petty cash custodian and those that deal with other advances.</p> <p>3.2) Section 34 and/or 33 of the FAA are not performed by the custodian for fund expenditures under any circumstances.</p>	<ul style="list-style-type: none"> ▪ Directive on Accountable Advances - Section 6.4.1-6.4.5, ▪ Financial Administration Act - Section 33, Section 34
4) Funds commitment availability is certified by someone with the delegated authority prior to the expenditure initiation at the value expected to be incurred.	<p>4.1) Expense is approved by the appropriate authority.</p> <p>4.2) Expense is approved prior to the event.</p> <p>4.3) Commitment is recorded at the value expected to be incurred.</p>	<ul style="list-style-type: none"> ▪ Financial Administration Act - Section 32 ▪ Directive on Expenditure Initiation and Commitment Control - Section 6.1.2, 6.1.3, 6.2.7
5) The performance of account verification is done by someone with the delegated authority to do so, is accomplished on a timely basis and verifies the correctness of the payment requested.	<p>5.1) Account verification is performed by the appropriate delegated authority.</p> <p>5.2) Expense certified is properly supported with proof of execution and cost.</p> <p>5.3) Account verification is conducted on a timely basis.</p>	<ul style="list-style-type: none"> ▪ Financial Administration Act - Section 34 ▪ Directive on Account Verification - Section 6.1, 6.2.1, 6.2.2, 6.3.1.1, 6.3.4
6) The payment and settlement is carried out by someone with proper delegation of authority and for the correct dollar amount and to the right vendor on a timely basis.	<p>6.1) Invoice payment is issued for the correct amount, within the contract limit, and to the correct vendor.</p> <p>6.2) S.33 was signed by an employee with proper delegated authority.</p> <p>6.3) S.33 is completed before the payment is released.</p>	<ul style="list-style-type: none"> ▪ Financial Administration Act - Section 33 ▪ Directive on Account Verification - Section 6.1, 6.2.1, 6.3.1.1, 6.3.4

	6.4) S.33 is processed on a timely basis, within payment terms.	
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Policy on Contracting

Criteria	Sub-Criteria	Source
<p>1) Procurement Strategy: Non-Competitive</p> <p><i>(non-competitive method of supply include sole-source)</i></p> <p>There is documentation on file to support the justification for non-competitive procurement contracts in accordance with section 6 of government contract regulations.</p>	<p>1.1) Statement of work is defined prior to contract award.</p> <p>1.2) Justification on file for sole sourcing is appropriately documented and substantiated.</p> <p>1.3) Appropriate analysis is performed to achieve best value from the planning to appraise alternative contract.</p> <p>1.4) Former Public Servant services are justified and documented.</p> <p>1.5) Contracts with former public servants respect the twelve months "cool-off period".</p>	<ul style="list-style-type: none"> ▪ Policy on Contracting - Section 10.2.1, 10.2.2 to 10.2.6, 10.5, 10.7.30, 11.2.7, 11.3, 16.8.3, 16.8.4, Appendix C ▪ Government Contract Regulations - Section 6
<p>2) Procurement Strategy</p> <p>Appropriate tendering processes for bids are used in the proper circumstances.</p>	<p>2.1) The appropriate procurement vehicle is used.</p> <p>2.2) The contracting vehicle chosen is used in compliance with its terms and conditions.</p> <p>2.3) There is no evidence of contract splitting.</p>	<ul style="list-style-type: none"> ▪ Policy on Contracting - Section 4.1.4, 10.4, 10.5, 10.7, 10.8, 16.8.3, 16.8.4, 16.8.5, 16.8.10, Appendix H - 2.3, 2.4
<p>3) Procurement Competitive</p> <p><i>(methods of supply include contracts, standing offers and supply arrangements)</i></p> <p>Bid evaluation criteria were provided on Request for Proposal (RFP) documents and were used for contractor selection in an open, fair and transparent manner.</p>	<p>3.1) Bid selection method and evaluation criteria are clearly outlined in the bid solicitation document before the Request for Proposal is issued.</p> <p>3.2) For competitive processes, the Statement of Work (SOW), work description and evaluation criteria are open, fair and transparent and defined before bids are solicited.</p> <p>3.3) Contractors or goods were selected in accordance with the terms and conditions of the bid.</p>	<ul style="list-style-type: none"> ▪ Policy on Contracting - Section, 4.1.9, 4.2.23, 16.1.2, 10.5, 10.8, 11.1, 11.3

	3.4) The evaluation report has been signed by all the evaluators.	
4) Expenditure Initiation Funds commitment availability is certified by someone with the delegated authority prior to the expenditure initiation at the value expected to be incurred.	4.1) Expense is approved by the appropriate authority. 4.2) Expense is approved prior to the event. 4.3) Commitment is recorded at the value expected to be incurred.	<ul style="list-style-type: none"> ▪ Policy on Contracting - Section 4.1.8, Appendix C ▪ Financial Administration Act - Section 32 ▪ Directive on Expenditure Initiation and Commitment Control - Section 6.1.2, 6.1.3, 6.2.7
5) Contract Management. Contracts and contract amendments were approved prior to the receipt of any goods or services or the expiration of the original contract and supporting documentation is retained on file.	5.1) A copy of the signed, written contract is on file. 5.2) Security requirements are addressed to ensure compliance with the provisions of the Government Security Policy. 5.3) Intellectual Property (IP) rights are identified and addressed. 5.4) The contracts are signed by someone with the proper delegated authority. 5.5) Contract and amendments are issued before goods or services are received. 5.6.) Contract amendments are properly justified and substantiated. 5.7) Contract amendments are approved by authorized officers. 5.8) Contract amendments are issued before contract expiry date.	<ul style="list-style-type: none"> ▪ Policy on Contracting - Section 4.2.23, 12.9, Appendix C, Appendix H - 2.6 ▪ Policy on Government Security
6) Account Verification. The performance of account verification is done by someone with the delegated authority to do so, is accomplished on a timely basis and verifies the correctness	6.1) Account verification is performed by the appropriate delegated authority. 6.2) Invoice certified is properly supported with proof of execution and cost.	<ul style="list-style-type: none"> ▪ Financial Administration Act - Section 34 ▪ Directive on Account Verification - Section 6.1, 6.2.1, 6.2.2, 6.3.1.1, 6.3.4

of the payment requested.	6.3) Account verification is conducted on a timely basis.	
7) Contract Payment The payment and settlement is carried out by someone with proper delegation of authority and for the correct dollar amount and to the right vendor on a timely basis.	7.1) Invoice payment is issued for the correct amount, within the contract limit, and to the correct vendor. 7.2) S.33 was signed by an employee with proper delegated authority. 7.3) S.33 is completed before the payment is released. 7.4) S.33 is processed on a timely basis, within payment terms.	<ul style="list-style-type: none"> ▪ Financial Administration Act - Section 33 ▪ Directive on Account Verification - Section 6.1, 6.2.1, 6.3.1.1, 6.3.4
8) Proactive Disclosure. Contacts valued at over \$10,000 are publicly disclosed.	8.1) Contracts, including amendments, valued at over \$10,000 meet minimum proactive disclosure requirements.	<ul style="list-style-type: none"> ▪ Guidelines on Proactive Disclosure on Contracts - Section 3.1.2, 3.1.7, 3.1.8
9) Payable at Year End. (PAYE) A PAYE was properly set-up and the transactions were identified as such.	<ul style="list-style-type: none"> ▪ 9.1) A PAYE was properly set-up and the transactions were identified as such. 	<ul style="list-style-type: none"> ▪ Policy on Payables at Year-End

National Joint Council Travel Directive and the Directive on Travel Cards and Travellers Cheques

Criteria	Sub-Criteria	Source
1) Government business travel expenses are managed to achieve fair, reasonable, and modern travel practices.	1.1) Reason for government business travel is documented on the authorization to travel. 1.2) Post-authorized travel requests are justified and on the file. 1.3) Meal and incidentals allocations are reimbursed in accordance with specified rates. 1.4) Accommodations are from a pre-approved Government supplier list or within appropriate limits. 1.5) Rental vehicles, parking, and kilometric rates for the use	<ul style="list-style-type: none"> ▪ Travel Directive - Section 1.1, 1.1.2, 1.5, 1.6.1, 1.6.2, 1.6.3, 1.8, 3.1.1, 3.1.11, 3.2.11, 3.3.1, 3.3.11, 3.4.1, 3.4.11, Appendix B, Appendix C, Appendix D, Appendix E ▪ Special Travel Authorities

	<p>of privately-owned vehicle respect the appropriate limits.</p> <p>1.6) Flight arrangements respect the appropriate limits.</p> <p>1.7) Employer uses departmental travel cards to the extent possible to prepay travel arrangements.</p>	
2) Funds commitment availability is certified by someone with the delegated authority prior to the expenditure initiation at the value expected to be incurred.	<p>2.1) Expense is approved by the appropriate authority.</p> <p>2.2) Expense is approved prior to the event.</p> <p>2.3) Commitment is recorded at the value expected to be incurred.</p>	<ul style="list-style-type: none"> ▪ <u>Financial Administration Act</u> - Section 32 ▪ <u>Travel Directive</u> - Section 1.1.1, 1.1.2, 1.5.1, 1.5.2, 1.8 ▪ <u>Directive on Expenditure Initiation and Commitment Control</u> - Section 6.1.2, 6.1.3, 6.2.7
3) The performance of account verification is done by someone with the delegated authority to do so, is accomplished on a timely basis and verifies the correctness of the payment requested.	<p>3.1) Account verification is performed by the appropriate delegated authority.</p> <p>3.2) Expense certified is properly supported with proof of execution and cost.</p> <p>3.3) Account verification is conducted on a timely basis.</p>	<ul style="list-style-type: none"> ▪ <u>Financial Administration Act</u> - Section 34 ▪ <u>Directive on Account Verification</u> - Section 6.1, 6.2.1, 6.2.2, 6.3.1.1, 6.3.4
4) The payment and settlement is carried out by someone with proper delegation of authority and for the correct dollar amount and to the right vendor on a timely basis.	<p>4.1) Invoice payment is issued for the correct amount, within the contract limit, and to the correct vendor.</p> <p>4.2) S.33 was signed by an employee with proper delegated authority.</p> <p>4.3) S.33 is completed before the payment is released.</p> <p>4.4) S.33 is processed on a timely basis, within payment terms.</p>	<ul style="list-style-type: none"> ▪ <u>Financial Administration Act</u> - Section 33 ▪ <u>Directive on Account Verification</u> - Section 6.1, 6.2.1, 6.3.1.1, 6.3.4
5) All travel expenses for designated senior level Government of Canada employees are proactively disclosed.	<p>5.1) Transaction meets the minimum Proactive Disclosure requirements.</p>	<ul style="list-style-type: none"> ▪ <u>Guidance Document: Proactive Disclosure of Travel and Hospitality Expenses</u> - Section 1, Section 3

6) Travellers cheques and advances are used in valid circumstances.	6.1) Accountable advance cheques or travellers cheques are only used in place of a travel card in prescribed circumstances.	<ul style="list-style-type: none"> ▪ Directive on Travel Cards and Travellers Cheques - Section 6.2.4, 6.3.7
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Directive on the Management of Expenditures of Travel, Hospitality and Conferences (formerly Hospitality Policy)

Criteria	Sub-Criteria	Source
1) Hospitality events are planned and conducted in an economical and appropriate way to facilitate government business, consistently with the events circumstances.	<p>1.1) Hospitality is planned and selected in an economical way and is necessary to achieve departmental mandates and priorities.</p> <p>1.2) Maximum per person costs conform with TBS limits given circumstances (meal allowances).</p> <p>1.3) Alcoholic beverages are in keeping with the Hospitality Policy.</p>	<ul style="list-style-type: none"> ▪ Directive on the Management of Expenditures on Travel, Hospitality and Conferences - Section 3, 5.1, 5.2, 6.2, 6.9, and Appendix A, Part 2 ▪ Travel Directive - Appendix C
2) Funds commitment availability is certified by someone with the delegated authority prior to the expenditure initiation at the value expected to be incurred.	<p>2.1) Expense is approved by the appropriate authority.</p> <p>2.2) Expense is approved prior to the event.</p> <p>2.3) Commitment is recorded at the value expected to be incurred.</p>	<ul style="list-style-type: none"> ▪ Directive on the Management of Expenditures on Travel, Hospitality and Conferences- Appendix A, Section 2.5 ▪ Financial Administration Act - Section 32 ▪ Directive on Expenditure Initiation and Commitment Control - Section 6.1.2, 6.1.3, 6.2.7
3) The performance of account verification is done by someone with the delegated authority to do so, is accomplished on a timely basis and verifies the correctness of the payment requested.	<p>3.1) Account verification is performed by the appropriate delegated authority.</p> <p>3.2) Expense certified is properly supported with proof of execution and cost.</p> <p>3.3) Account verification is conducted on a timely basis.</p>	<ul style="list-style-type: none"> ▪ Financial Administration Act - Section 34 ▪ Directive on Account Verification - Section 6.1, 6.2.1, 6.2.2, 6.3.1.1, 6.3.4
4) The payment and settlement is carried out by someone with proper	4.1) Invoice payment is issued for the correct amount, within	<ul style="list-style-type: none"> ▪ Financial Administration Act - Section 33

delegation of authority and for the correct dollar amount and to the right vendor on a timely basis.	<p>the contract limit, and to the correct vendor.</p> <p>4.2) S.33 was signed by an employee with proper delegated authority.</p> <p>4.3) S.33 is completed before the payment is released.</p> <p>4.4) S.33 is processed on a timely basis, within payment terms.</p>	<ul style="list-style-type: none"> ▪ Directive on Account Verification - Section 6.1, 6.2.1, 6.3.1.1, 6.3.4
5) Hospitality expenses for designated senior level employees are properly recorded and proactively disclosed.	5.1) Transaction meets the minimum Proactive Disclosure requirements.	<ul style="list-style-type: none"> ▪ Guidance Document: Proactive Disclosure of Travel and Hospitality Expenses - Section 2, 3

Directive on Leave and Special Working Arrangements

Criteria	Sub-Criteria	Source
1) Leave with pay and special working arrangements are approved and administered in accordance with the applicable directive.	<p>1.1) Leave with pay is authorized in a timely manner by a person with the appropriate delegated authority.</p> <p>1.2) Leave with pay is accurately recorded in the leave tracking system.</p>	<ul style="list-style-type: none"> ▪ Directive on Leave and Special Working Arrangements - Section 6.2, Appendix A ▪ Collective Agreement for Program and Administrative Services - Part IV Article 34.11 ▪ Public Service Employment Act

Casual Employees, Performance Pay Administration and Directive on Financial Management of Pay Administration

Criteria	Sub-Criteria	Source
<p>1) <i>Casual (non-Ex)</i></p> <p>Key terms and conditions requirements for casual employees are being administered correctly.</p>	<p>1.1) Casual employment for any one person is approved for period of no more than 90 days in any given calendar year.</p> <p>1.2) Casual employment terms are approved to exclude vacation leave in remuneration and include 4% in lieu.</p> <p>1.3) Employee remuneration and benefits are set within defined provisions.</p>	<ul style="list-style-type: none"> ▪ Public Service Employment Act - Part II Article 50.2, 50.3, 50.4 ▪ Term Employment Policy - Section 7.2.d ▪ Directive on Terms and Conditions of Employment- Section 19.2.1, 19.2.2, 19.2.3, 19.2.4, 19.2.5, 19.2.6, 19.2.7, 19.2.8, 19.2.9
2) <i>Casual (non-Ex)</i>		

<p>Employee's security screening is managed properly and subject to proper delegated authority.</p>	<p>2.1) Security assessments and reliability checks levels are defined and determined as conditions of employment.</p> <p>2.2) Individual who will access government information and assets are security screened at the level defined before the commencement of their duties.</p> <p>2.3) Security clearance and reliability checks are reviewed and approved by an authorized delegated authority.</p>	<ul style="list-style-type: none"> ▪ Policy on Government Security - Section 6.1.5, 6.1.6
<p>3) Executive Group & Excluded Employees</p> <p>Performance pay is administered correctly and approved by the appropriate delegated authority.</p>	<p>3.1) Annual Performance Review is based on pre-set objectives and are completed and documented on a yearly basis.</p> <p>3.2) Performance pay is allocated only to eligible employees.</p>	<ul style="list-style-type: none"> ▪ Policy on the Management of Executives - Policy on the Management of Executives Section 5.2 ▪ Directive on Executive Compensation - Directive on Executive Compensation - Section 3.2, Appendix B ▪ Directive on Terms and Conditions of Employment for Certain Excluded or Unrepresented Employees - Directive on Terms and Conditions of Employment for Certain Excluded or Unrepresented Employees &#8211; Section 6.2, Appendix C Section 3
<p>4) Financial Management of Pay Administration</p> <p>Funds commitment availability is certified by someone with the delegated authority prior to the expenditure initiation at the value expected to be incurred.</p>	<p>4.1) Expense is approved by the appropriate authority.</p> <p>4.2) Expense is approved prior to the event.</p> <p>4.3) Commitment is recorded at the value expected to be incurred.</p>	<ul style="list-style-type: none"> ▪ Financial Administration Act - Section 32 ▪ Directive on Expenditure Initiation and Commitment Control, section 6.1.2, 6.1.3, 6.2.7
<p>5) Financial Management of Pay Administration</p> <p>The performance of account verification is</p>	<p>5.1) Account verification is performed by the appropriate delegated authority.</p>	<ul style="list-style-type: none"> ▪ Financial Administration Act - Section 34

done by someone with the delegated authority to do so, is accomplished on a timely basis and verifies the correctness of the payment requested.	<p>5.2) Expense certified is properly supported with proof of execution and cost.</p> <p>5.3) Account verification is conducted on a timely basis.</p>	<ul style="list-style-type: none"> ▪ Directive on Account Verification; Section 6.1, 6.2.1, 6.2.2, 6.3.1.1, 6.3.4
<p>6) Financial Management of Pay Administration</p> <p>The payment and settlement is carried out by someone with proper delegation of authority and for the correct dollar amount and to the right vendor on a timely basis.</p>	<p>6.1) Invoice payment is issued for the correct amount, within the contract limit, and to the correct vendor.</p> <p>6.2) S.33 was signed by an employee with proper delegated authority.</p> <p>6.3) S.33 is completed before the payment is released.</p> <p>6.4) S.33 is processed on a timely basis, within payment terms.</p>	<ul style="list-style-type: none"> ▪ Financial Administration Act Section 33 ▪ Directive on Account Verification; Section 6.1, 6.2.1, 6.3.1.1, 6.3.4
<p>7) Financial Management of Pay Administration</p> <p>Adequate segregation of duties exists in pay administration roles.</p>	<p>7.1) Adequate segregation of duties, such as ensuring the custody and distribution of cheques and direct deposit payment statements, exists in pay administration roles.</p>	<ul style="list-style-type: none"> ▪ Directive on Financial Management of Pay Administration; Section 6.1.8
<p>8) Financial Management of Pay Administration</p> <p>Departure procedures for the department are followed.</p>	<p>8.1) Departmental procedures are in place and followed with regards to departure to certify that all money owing to the Crown, or any other assets, are accounted for before an employee leaves the organization.</p>	<ul style="list-style-type: none"> ▪ Directive on Financial Management of Pay Administration; Section 6.6, 6.2.2

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