



Office of the Chief Audit Executive

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List of Acronyms

Acronym or abbreviation	Definition
CCSF	Canada Cultural Spaces Fund
Gs&Cs	Grants and Contributions
IICP	Investing in Canada Plan
NRC	National Review Committee
PCH	Department of Canadian Heritage
PIP	Performance Information Profile
RIS	Regional Investment Strategies
RRC	Regional Review Committee
HQ	Headquarters

Executive Summary

The Canada Cultural Spaces Fund (CCSF) launched in 2001 supports the improvement of physical conditions for arts, heritage, culture and creative innovation. The Fund supports renovation and construction projects, the acquisition of specialized equipment and feasibility studies related to cultural spaces. The CCSF is the only federal program solely dedicated to cultural infrastructure.

The Department of Canadian Heritage's five regional offices are co-responsible for the delivery of CCSF programming while headquarters (HQ) and the regional offices share program accountability. HQ is responsible for overall program design and management, including the allocation of the program budget, monitoring and reporting on program performance and results, and the creation and updating of operational tools and materials. The CCSF is delivered by regional offices, ensuring that program delivery is undertaken by staff with a deep knowledge of local conditions, providing quality service to program applicants and informed analysis in the preparation of recommendations.

Up until 2014-2015, the CCSF's annual grants and contributions budget was \$25.4 million per year. However, with Budget 2016, the Government of Canada announced an additional investment of \$168.2 million in the Program over two years (2016-2017 and 2017-2018) as part of its commitment to social infrastructure. Budget 2017 built on this commitment with the announcement of an additional \$300 million over 10 years (\$28.8 million in grants and contributions annually) to supplement the Program's core funding to construct, renovate and better equip creative spaces and hubs. With these new funds, the CCSF's annual grants and contributions budget increases to \$54.2 million a year for the next 10 years beginning in 2018-2019.

Audit Opinion and Conclusion

Based on the audit findings, it is my opinion that the Canada Cultural Spaces Fund Program management control framework is in place and controls are, for the most part, working as intended. Accountabilities and authorities were understood across the regions and in HQ. Program documentation was aligned with and supported the policy direction provided by the Government of Canada for creative hubs. The audit did identify areas that would benefit from additional program management support and oversight which includes ensuring that:

- The Program's governance framework is supported by clear mandates, roles and responsibilities;
- Regions maintain up-to-date agile and flexible Regional Investment Strategies (RIS) that feed into a national program strategy, including Program outreach;
- Guidance, training and tools are provided to support project assessment and project monitoring;
- A collaborative approach is adopted for ensuring that risks to the achievement of Program objectives are identified, assessed and mitigated on a regular basis; and
- Performance measurement is being enhanced to support the achievement of the objectives and outcomes of the Program.

Statement of Conformance

In my professional judgment as Chief Audit Executive, this audit was conducted in conformance with the Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing and with the Policy and Directive on Internal Audit of the Government of Canada, as supported by the results of the quality assurance and improvement program. Sufficient and appropriate audit procedures were conducted, and evidence gathered, to support the accuracy of the findings and conclusion in this report. The findings and conclusion are based on a comparison of the conditions, as they existed at the time, against pre-established audit criteria that were agreed with management and are only applicable to the entity examined and for the scope and time period covered by the audit.

Original signed by

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With the support of external resources.

1.0 Background

The Canada Cultural Spaces Fund (CCSF) was launched in 2001 (then the Cultural Spaces Canada Program) to increase and improve access for Canadians to the performing arts, the visual and media arts, museum collections and heritage displays. Currently operating under the Arts Branch within the Cultural Affairs Sector, CCSF supports the improvement of physical conditions for arts, heritage, culture and creative innovation. The Fund supports renovation and construction projects, the acquisition of specialized equipment and feasibility studies related to cultural spaces. The CCSF is the only federal program solely dedicated to cultural infrastructure.

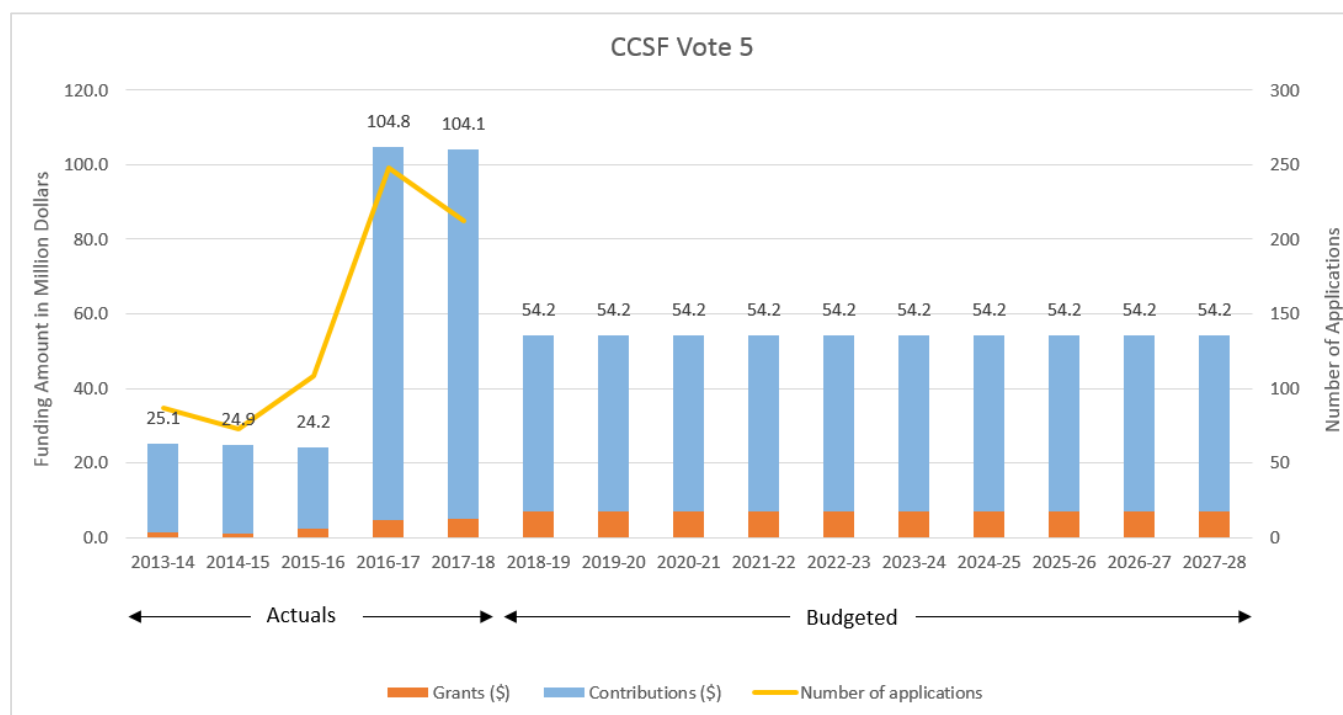
The Department of Canadian Heritage's (PCH or the Department) five regional offices are co-responsible for the delivery of CCSF. Headquarters (HQ) and the regional offices share program accountability. HQ is responsible for overall program design and management, including the allocation of the program budget, monitoring and reporting on program performance and results, and the creation and updating of operational tools and materials. Regional offices are responsible for developing regional strategies that articulate program priorities on a regional basis, promoting program awareness, evaluating funding applications, making recommendations for project funding, and monitoring recipients. The regions also collect essential data in support of results measurement. Regional and national review committees are in place that support the Program's project approval process.

The CCSF Program is unique in that applicants are required to identify multiple funding sources for their projects prior to applying to PCH. Typically, according to the CCSF Terms and Conditions, support from the Program is not to exceed 50% of total eligible project costs. Potential recipients must therefore identify other sources of project funding, which may include other levels of government (i.e. federal, provincial, territorial and municipal) and/or private sector organizations or individuals. In exceptional circumstances, CCSF can fund up to 75% of eligible expenses. These circumstances would include projects occurring in rural or remote areas and projects that support underserved communities and groups (e.g. official-language minority communities, indigenous communities and ethno cultural communities).

Up until 2014-2015, the CCSF's annual grants and contributions (Gs&Cs) budget was \$25.4 million per year. However, as part of the Government of Canada's Investing in Canada Plan (IICP), Budget 2016 announced an additional investment of \$168.2 million in the Program over two years (2016-2017 and 2017-2018) as part of its commitment to social infrastructure. As noted in Table 1, the additional investment represented a four-fold increase in grant and contribution spending and a significant increase in the number of projects the Program was able to support.

Continuing the investment through the IICP, Budget 2017 saw the announcement of an additional \$300 million over 10 years (\$28.8 million annually for Gs&Cs) to supplement the Program's core funding with the intended purpose to continue supporting cultural spaces across the country, with a focus on creative hubs. With these new funds, the CCSF's annual grants and contributions budget increases to \$54.2 million per year for the next 10 years beginning in 2018-2019. This focus on creative hubs represents one element of the Government of Canada's recent Creative Canada Policy Framework, a new vision and approach to growing the creative economy in Canada and putting in place the investments needed to support this vision.

Figure 1: Increase in CCSF Program Activity Over the Past Five Years and Going Forward



Creative hubs are expected to provide Canadian creative talent with access to shared space, equipment and other resources to develop the skills needed to thrive in, and contribute to, the creative economy. These spaces are expected to bring together professionals from a range of arts or heritage sectors and creative disciplines where they can build their entrepreneurial skills, create, collaborate and innovate, and help generate new markets for Canadian creativity in all its form. Investing in creative hubs is expected to address gaps in Canada's cultural infrastructure. These construction and renovation projects are frequently complex and the new program terms and conditions open up funding to a wider range of non-profit organizations, some of which may have less established track records. Further, these terms and conditions expand the list of eligible projects to include multi-tenant spaces with arts and heritage occupancy. CCSF planned a phased-in approach where, in the early years, creative hub projects are prioritized and the remaining funds are made available to the full spectrum of eligible projects. Over time, as awareness and outreach increases, more resources could be directed to qualifying creative hub projects.

2.0 About the Audit

2.1 Project Authority

The Office of the Chief Audit Executive completed the Audit of the Management Control Framework for the Canada Cultural Spaces Fund Program, in accordance with the approved Risk-based Audit Plan for 2018-2019 to 2020-2021.

2.2 Objective and Scope

The objective of this audit is to provide assurance to senior management regarding the relevance and effectiveness of the governance, control, and risk-management processes of the CCSF Program.

The scope of this audit included CCSF activities covering fiscal year 2014-2015 to the substantial completion of audit work in March 2019. The audit work did not include the review of financial claims submitted by recipients.

2.3 Approach and Methodology

This audit was conducted in accordance with the Treasury Board *Policy on Internal Audit*, its affiliated directive, and the *International Standards for the Professional Practice of Internal Auditing* of the Institute of Internal Auditors. This included a risk analysis to focus the audit on those areas of CCSF that were determined to be of greatest risk or significance to the Program and Department.

The methodology for this audit included:

- a review of the Program's documentation, guidelines and procedures, terms and conditions, and relevant policy and legislation;
- collection of data through interviews and observations with the Program's personnel (in HQ and the regions) to examine processes, procedures and practices;
- walkthroughs of key controls and processes;
- review and testing of a series of samples of CCSF files;
- process mapping/flowcharting exercise to demonstrate the organization structure, processes and accountability obligations; and
- analysis of financial and non-financial information.

3.0 Findings and Recommendations

Findings are based on the evidence gathered through the combined results of interviews, analysis and walkthroughs, and document and file reviews, for each audit criterion. A summary of these findings, aligned with the audit criteria, is reflected in **Appendix A**. Findings of lesser materiality, risk or impact were communicated with the auditees either verbally or in management letters.

3.1 Authorities, Responsibilities and Accountabilities

CCSF authorities and accountabilities are understood. There are opportunities for improvement in the areas of roles and responsibilities as it pertains to program review committees, program management, and oversight.

For the successful delivery and management of a grants and contributions program, particularly one that has headquarters and regional involvement, authorities, responsibilities and accountabilities need to be well established and understood. It is expected that roles and responsibilities of all parties involved in the management and delivery of CCSF are clearly and formally defined, as well as communicated. It is also expected that oversight bodies are established and have defined and communicated mandates, including purpose, composition, frequency of meetings, standing agenda items, roles and responsibilities, and authorities.

With CCSF having shared accountability between HQ and the regions, the audit team visited three of the five regions (Quebec, Ontario, and Western) and interviewed employees from the remaining two regions to ensure sufficient coverage and perspective. The team found that HQ and regional employees, including management, had a good understanding of roles and responsibilities across the Program, including accountabilities. Analysis showed that roles and responsibilities of HQ and regional program staff, specifically with regards to the shared delivery and implementation of the CCSF, were documented in job descriptions, program procedures and the various program documents reviewed. Despite structural differences for some positions in terms of reporting,

regions use generic job descriptions for managers, senior program advisors and program officers with uniform responsibilities, intending to ensure a consistent application of CCSF processes across all regions. The audit observed that accountabilities were well established and that operation procedures were formalized for consistent application across all regions.

The audit team noted that reasonable program management and oversight efforts have been made by HQ to ensure appropriate processes, systems, and controls are in place (and functioning as intended) to support Program delivery and the achievement of objectives. However, many activities have yet to be completed or updated in order to work as intended. With Budget 2016, the CCSF program contribution increased significantly; as did the number of projects funded. This created additional pressures on the Program which was not able to finalize its internal procedures and guidance documents or review and enhance overall program management support and oversight.

While improvements and enhancements of this nature are best led by HQ, consistent with their overall “program management” responsibilities, input and involvement from regional offices is critical to ensure needs are met and expectations are understood and reasonable. CCSF HQ may wish to consider the use of annual plans and priorities, with input and the involvement of regional staff, to help identify and address where improvements are needed and to ensure activities are tracked and completed. This would also reinforce a common vision of the delivery and implementation of CCSF, mitigating any conflicting priorities from the regions and HQ reporting to different assistant deputy ministers.

The audit team found that terms of reference (ToR), including mandate, roles, responsibilities and other key requirements needed to be determined, defined, and communicated for the National Review Committee (NRC) and Regional Review Committees (RRCs). The team noted that while regional staff appeared to have a consistent understanding of the mandate of the RRCs, it was not evident they shared a common understanding of the roles and responsibilities of committee members. RRCs play an important role within the program control framework; while its mandate/purpose is relatively well understood, it was not evident that the expectations of committee members were well understood or fully discharged. In terms of the NRC, not all regional staff had a common understanding of what the committee’s mandate was or should be, and there were differing views on the current and most appropriate role for the NRC. Establishing ToRs for both the NRC and RRCs will help ensure their mandates, the roles and responsibilities of members, and what is expected of them are complementary and not overlapping.

Recommendations:

1. The Director General, Arts Branch, in collaboration with regional directors general, should further define and communicate HQ roles and responsibilities with regards to overall program management as an integral part of the management control framework for CCSF. Formal terms and references for both the NRC and RRCs, including mandate, composition, roles, responsibilities and other key requirements should be included in the management framework for the CCSF.

3.2 Design and Performance of Program Controls

Program documentation has been updated to align with and support the policy direction provided by the Government of Canada for creative hubs. There is an opportunity for HQ to provide guidance and support with the integration of the Regional Investment Strategies into a national approach or strategy, to lead a coordinated approach to training and to support the regular identification, assessment and mitigation of risks to the achievement of program objectives.

Program controls are designed and working effectively to ensure that approved projects align with program objectives. Communication plans are developed and implemented to support awareness of a program and its objectives (including any changes in program direction or terms and conditions) amongst target recipients and other stakeholder (i.e. funders). Program policies and procedures require program officers to assess proposed projects against program objectives and regional priorities and opportunities.

All of the recent Government of Canada policy direction identified and reviewed by the audit team in relation to CCSF focused on creative hub funding. The team noted that Program documentation has been updated to align with and support the policy direction provided by the Government of Canada for creative hubs. This includes the Program Terms and Conditions, the CCSF application guide, the CCSF application form for submitting funding requests, and the assessment workbook guidance material.

Regional Investment Strategies (RIS) articulate program priorities on a regional basis and should be regularly updated to identify changing or emerging priorities and opportunities. The RIS articulate regional priorities for the CCSF Program and assist program officers in assessing the merits of projects submitted by applicants for funding. Only projects that meet program objectives, and which align with regional priorities, are recommended for funding. While regions have not maintained up-to-date RIS, the audit team observed that all regions have incorporated the creative hub programming areas (e.g. opportunities, approaches) into their annual planning process. The team also noted that the regions identified that updating their respective RIS was important, but that the current process was cumbersome and resource intensive.

The audit team did not find evidence that CCSF HQ provided guidance on what standard information a RIS should include, checked to ensure that RIS are up-to-date, and/or obtained regions' RIS in order to support an overarching national strategy or the functions of the NRC (i.e. project review and endorsement/rejection). There is an opportunity to further define and communicate HQ roles and responsibilities toward these regional investment strategies. With the Program's increased focus on creative hubs, the nature of which is not yet fully understood by all stakeholders, an appropriate plan is necessary to help ensure not just 'awareness' amongst potential applicants and other stakeholders, but uptake in terms of funding opportunities. This is where HQ's role in providing guidance and support with the integration of the RIS into a national approach and strategy is important.

Policies and procedures are in place to ensure that projects are assessed against program objectives and regional priorities. For the most part, these policies and procedures (i.e. controls) are functioning as intended. While file testing confirmed that program officers assess proposed projects against the CCSF program objectives as detailed in the assessment workbook, and look to ensure proposed projects aligning with existing regional CCSF priorities, the audit team found specific areas of improvement with regards to program controls.

With CCSF being a unique PCH program, program officers are required to assess construction projects, an area not typical for PCH programming. While general guidelines have been developed for CCSF employees, the audit team noted that program guidelines or direction defining how to assess construction or renovation projects which

continue beyond the period of time of the CCSF's direct investment was not available. Such guidance and direction would look to define how projects completed in phases are assessed and evaluated, including (but not limited to) whether the project is assessed on the outcome of the phase or the entire project; the risks that funding for subsequent phases would not be available and therefore the project would not be completed; and the extent to which CCSF may be obliged to fund subsequent phases.

The audit team also noted that training varied from region to region and that a coordinated approach led by HQ provided program officers with a common understanding to the assessment and monitoring of project files. The team found that the appropriate guidance, training, and tools to assess project applications and budgets and to challenge the economic viability of a project are inadequate. In addition, the audit team noted that while PCH standard Gs&Cs program officer's workbook (particularly Section C) is the primary tool to assess applicant and project risk, the team found these tools identified only some of the risks that relate to construction/infrastructure projects and their applicants. There is an opportunity to assess the needs with regards to assessing CCSF applicant and construction or renovation project risks and to develop appropriate tool to support the program officers.

Program promotion has traditionally been a regional responsibility, with each region deciding on the type and nature of promotional activities to perform. While recognizing that regional contexts differ, and that many factors which determine whether or not a proponent presents a project to the program, there is an opportunity for CCSF HQ to be involved in supporting or directing Program promotion and outreach. The audit found that the Program's strategic approach to developing objectives and commitments relative to creative hubs needs to be enhanced, and include an appropriate mechanism to monitor its implementation. This should include, but not necessarily be limited to:

- setting clear goals (e.g. addressing specific barriers and/or gaps; addressing rural communities' needs; addressing Indigenous communities' needs; identifying required research; establishing targets for the number and value of projects to be funded; etc.);
- establishing an implementation plan (i.e. by year) where HQ and regions define planned and coordinated activities for the period to achieve the goals that are established; and
- reporting on progress against these specific activities, and making revisions to the plan as needed.

Management of risks to the achievement of program objectives is crucial for every program and particularly so given the potential public scrutiny of the projects that receive CCSF funding. The audit team therefore expected to see a process in place to identify and assess CCSF program risks and to establish and implement mitigation measures. The team did not find a formal or structured approach for the identification, assessment, and mitigation of risks to the achievement of CCSF program objectives. What was in place varied from region to region and linked to the RIS. HQ and the regions have an opportunity to establish an approach to support the regular identification, assessment and mitigation of risks to the achievement of program objectives, particularly in light of the increased funding for creative hubs.

Recommendation:

2. The Director General, Arts Branch, in consultation with regional directors general, should lead a coordinated approach to CCSF program officer training and tools, ensuring there is a common understanding to project risk identification, assessment and mitigation, as well as to monitoring of project files.

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3. The Director General, Arts Branch, should direct at the national stage, and provide leadership, guidance, and support to the regions, with Program promotion and outreach including an appropriate mechanism to monitor its implementation relative to creative hubs.
 4. The Director General, Arts Branch, in collaboration with regional directors general, should establish an approach to support the regular identification, assessment and mitigation of risks to the achievement of program objectives and its intended outcomes.

3.3 Project Monitoring

Departmental tools generally support the selection of performance monitoring activities by program officers based on identified project and recipient risk, but offer CCSF limited support with regards to infrastructure projects.

Program policies and procedures support the identification of recipient monitoring activities by program officers that are commensurate with identified applicant and project risks. It is expected that program officers are provided with appropriate guidance, training, and tools to support the risk-based monitoring of funding projects, particularly in relation to project scope, budget and timelines. In addition, clear and appropriate parameters have been established by the Program in terms of the reliance program officers can place on the due diligence work of other funders in monitoring project activities and that program officers are aware of the parameters that exist and abide by them.

Departmental tools (the Project Risk Assessment and Management (PRAM) and Protocol for reporting) support the selection of performance monitoring activities by program officers, based on identified project and recipient risk. However, it does not help program officers identify the most appropriate monitoring activities and the effectiveness of these departmental tools for identifying project and applicant risk relative to infrastructure funding were found to be limited.

Based on file testing by the audit team, it was not evident that project monitoring activities identified were commensurate with assessed applicant and project risks. While the audit team did observe instances where program officers identified additional monitoring activities to be performed, many monitoring activities were not modified/enhanced based on risk ratings (e.g. the form of payment, in advance or in arrears, and the frequency of reporting requirements). The team also noted numerous instances where no additional mitigation measures were identified by program officers, despite project and applicant risk ratings of moderate or high.

CCSF program officers will communicate with other funders to determine their commitment to funding/supporting a project and to ensure that the information an applicant/recipient is providing to funders (CCSF and others) is consistent. However, CCSF program officers do not rely on the due diligence work of other funders as part of the CCSF project monitoring process. Accordingly, there is an opportunity to establish parameters to strengthen communication with other funders throughout the lifecycle of a project.

Recommendation:

This is included within the second recommendation.

3.4 Performance Information

CCSF performance information is collected but the results supporting the achievement of the objectives of the Program are not compared or analyzed against expected results.

The performance information collected enables a program to adequately measure and report on the achievement of objectives and results. As per the Treasury Board Directive on Results, subsection 4.3.1, it is required from program officials designated under subsection 4.3.6 of the *Policy on Results* to ensure that valid, reliable, useful performance data is collected and available to assess the effectiveness and efficiency of programs. Performance information collected from recipient reports align to and support performance measurement at the program-level (i.e. required to measure achievement of performance indicators). It is expected that the CCSF management, with support of regions, consolidate and analyze performance information in support of measuring achievement of performance indicators and contributions to expected outcomes. The audit team expected to find that data collection processes have been established with information systems implemented to support the collection of timely, accurate, and meaningful information from recipient reports.

During the course of the audit, the team found that roles and responsibilities regarding the collection and storage of project performance information were established. Project performance information from recipients is collected through the Gs&Cs General Application Form and the completion of the Final Activity / Results Report. This data is stored in the Arts Branch's database through an established process. The audit team noted that during the visits to the regions, concerns were raised regarding the completeness and meaningfulness of the information collected and the lack of qualitative information.

As a required of the *Policy on Results*, a Performance Information Profile (PIP) has been established for CCSF with output/expected results, indicators and target dates. The indicators are quantitative and are coherent with the nature and the intent of the Program, however in terms of keeping in focus on the expected results they support, the audit team found that descriptions for qualitative program result indicators have not been established. The recently completed Audit of the Implementation of the *Policy on Results* performed by the Office of the Chief Audit Executive recommended a series of improvements to the Department's approach on PIPs. The implementation of these recommendations will have an impact on CCSF's PIP. While CCSF collects and consolidates performance information in the Arts Branch database, work is required at the program level to establish an appropriate framework for analyzing and measuring achievement of performance indicators and contributions to expected outcomes.

The audit noted that there were some contradictions regarding the responsibilities for the collection of performance information on projects and for the Program at HQ. While a manual for program officers to collect CCSF performance information via the Arts Branch's database was developed and shared, limited evidence was found on the analysis of the information collected. CCSF staff at HQ provided the audit team with the only report on results of the Program that has been communicated to higher management in the last three years. The information was succinct, but did not provide the expected elements on how the results were supporting the achievement of the objectives of the Program nor compared nor analyzed expected to actual results. With the implementation of the Treasury Board *Policy on Results* and the new funding invested in the CCSF through Budget 2017, improved performance measurement reporting is important.

Recommendations:

5. The Director General, Arts Branch, should ensure an appropriate framework for analyzing and measuring achievement of performance indicators and contributions to expected outcomes is established and that the responsibilities collection and analysis are communicated.

4.0 Conclusion

The Canada Cultural Spaces Fund Program management control framework is in place and controls are, for the most part, working as intended. The audit found that reasonable program management and oversight efforts have been made to ensure appropriate processes, systems, and controls are in place (and functioning as intended) to support Program delivery and the achievement of objectives. That being said, the audit found that the Program's strategic approach to ensuring objectives and commitments (including creative hubs) are met needs to be enhanced, and include an appropriate mechanism to monitor their implementation. Controls, particularly those that are applicable to assessment and monitoring of projects and risk management, should be reviewed and strengthened. Training and improvements to performance measurement are additional key areas HQ can provide leadership.

Appendix A — Assessment Scale and Results Summary

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

CONCLUSION	DEFINITION
Well Controlled	Well managed, no material weaknesses noted; and effective.
Controlled	Managed with controls working somewhat as expected; improvements are needed.
Moderate Issues	Requires management focus (at least one of the following criteria are met): <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.
Significant Improvements Required	Requires immediate management focus: At least one of the following three criteria are met: <ul style="list-style-type: none"> Financial adjustments material to line item or area or to the Department. Control deficiencies represent serious exposure. Major deficiencies in overall control structure.

AUDIT CRITERIA	RESULTS SUMMARY
1. Authorities, responsibilities and accountability for the CCSF program are clearly defined and understood	Controlled
2. Program controls are designed and working effectively to ensure that approved projects align with the program objectives.	Controlled
3. Proposal assessment criteria consider the merits of proposed projects including (but not limited to) the eligibility of project costs, the economic viability of projects (where applicable) and recipient and project risks.	Moderate Issues
4. Program controls are adequate to ensure that funded projects are implemented in accordance with the terms and conditions of funding agreements, including but not limited to, approved project scopes, timelines, and eligible costs.	Moderate Issues
5. The performance information collected enables the program to adequately measure and report on the achievement of objectives and results.	Moderate Issues

Appendix B — Management Action Plan

[illegible]

Recommendations	Management Assessment and Actions	Responsibility	Target Date
Design and Performance of Program Controls and Project Monitoring			
<p>2.</p> <p>The Director General, Arts Branch, in consultation with regional directors general, should lead a coordinated approach to CCSF program officer training and tools, ensuring there is a common understanding to the risk identification, assessment and mitigation, as well as to monitoring of project files.</p>	<p><i>Management agrees with this recommendation</i></p> <ol style="list-style-type: none"> 1. The DG Arts will strengthen the risk-based approach to project assessment and monitoring by developing: <ol style="list-style-type: none"> a) standard guidance tools for project assessment, monitoring and reporting; and, b) a national training program. 2. The DG Arts will implement a national training program. 	<p>Shared responsibility between HQ and regions</p>	<p>November 2020</p> <p>November 2021</p> <p>January 2022</p>
<p>3.</p> <p>The Director General, Arts Branch, should direct at the national stage, and provide leadership, guidance, and support to the regions, with Program promotion and outreach including an appropriate mechanism to monitor its implementation relative to creative hubs.</p>	<p><i>Management agrees with this recommendation</i></p> <p>The program will continue to review its approach to the achievement of its objectives for creative hubs over the next ten years. Regions will update their Regional Investment Strategies (RISes).</p> <p>The DG Arts will ensure that:</p> <ol style="list-style-type: none"> a) the updated RISes include commitments to creative hubs, where applicable; and, b) the program updates its engagement plan on creative hubs and integrates reporting requirements. 	<p>Regions</p> <p>HQ</p>	<p>December 2019</p> <p>March 2020</p>

Recommendations	Management Assessment and Actions	Responsibility	Target Date
<p>4.</p> <p>The Director General, Arts Branch, in collaboration with regional directors general, should establish an approach to support the regular identification, assessment and mitigation of risks to the achievement of program objectives and its intended outcomes.</p>	<p><i>Management agrees with this recommendation</i></p> <p>The DG Arts, in collaboration with the regional offices, will establish a systematic process to support the identification, assessment and mitigation of risks to the achievement of program outcomes. The DG Arts will deliver a program risk profile. Once in place, this will allow the CCSF to review on an annual basis the risks to the achievement of program objectives. This process will inform the RISes and be integrated into the annual training of program officers.</p>	HQ in collaboration with the Regions	February 2020
Performance Information			
<p>5.</p> <p>The Director General, Arts Branch, should ensure an appropriate framework for analyzing and measuring achievement of performance indicators and contributions to expected outcomes is established and that the responsibilities collection and analysis are communicated.</p>	<p><i>Management agrees with this recommendation</i></p> <p>The Director General, Arts Branch, will continue to update and refine its Performance Information Profile (PIP), and will work to improve its internal tools to support adequate data collection and analysis. The Branch will communicate program-wide performance results with regional offices, while reaffirming program officers' responsibility for reporting by:</p> <ul style="list-style-type: none"> • Updating the PIP for 2020-21; and, • Developing and finalizing a Data Collection and Validation Protocol. 	HQ	<p>March 2020</p> <p>November 2019</p> <p>September 2019</p>