

## **Annex E - Checklist – recipients distributing contributions**

Additional provisions to be included in contribution or contractual agreement with third parties or recipients who further distribute the contribution amount (cf. *Policy on Transfer Payments, Appendix C, Part 2*).

- Description of the initial recipient accountability and management framework
- Assurance that the program's public purpose and the need to provide transparent, fair and equitable service are not lost in the desire for efficiency
- Clear and agreed expectations between the parties
- Clear roles and responsibilities, including financial roles and responsibilities
- Clear, transparent and open decision-making process
- Assurance that departmental requirements for selecting and managing projects by recipients or ultimate recipients are met
- Provision for ongoing assessment by the department to ensure performance is in line with expectations and that the initial recipient exercises due diligence in selecting and managing projects
- Provision related to the requirements for the initial recipient's operating plans, including annual performance expectations and a description of the process to select and approve projects
- Departmental right of access to relevant initial recipients, and where warranted, ultimate recipients' documents and premises
- Clear provision for audits of program performance and recipient
- Provision for the department to receive periodic (e.g., quarterly and/or annually) financial and performance reports from the initial recipient, certified by a company officer, including, if appropriate, annual audited financial statements with the external auditor's report and opinion, and any completed evaluations funded in whole or in part by the transfer payment program
- Provision that the department obtains from the initial recipient, or has ready access to, a copy of all signed agreements with recipients
- Description of the redress provisions for ultimate recipients affected by decisions of the initial recipient

- Provision for appropriate reviews, program evaluations and audits; and specification of admissible administrative costs that can be applied to the contribution by the initial recipient based on an accounting of expenses