

## Guide for Assessing Financial & Administrative Control Frameworks

Financial monitoring visit objectives		Unsatisfactory	Satisfactory	Fully satisfactory
1	Review the effectiveness of the systems, procedures and controls to ensure – prior to the release of funds – compliance with all conditions and regulatory certification requirements with respect to research involving humans, animals and biohazards			
2	Review the effectiveness of the policies, controls and systems in place at the institution to ensure that CIHR, NSERC and SSHRC policies and regulations are followed and that research funds are well managed			
3	Review the expenditures of researchers to ensure that they were made in accordance with the Agencies' policies, regulations and guidelines as described in CIHR's <i>Grants &amp; Awards Guides</i> , NSERC's <i>Program Guide for Professors</i> and SSHRC's <i>Grant Holder's Guide</i> , and for the purposes intended			
4	Assess if researchers are well supported by Research and Financial Services and have the tools necessary to properly and effectively manage their research funds.			

### Evaluation criteria - ethics

		Process	Test
1	Research funds are released only after the approval of the administering institution's REB	yes / no	yes / no
2	Research funds are released only after the approval of the administering institution's ACC	yes / no	yes / no
3	Research funds are released only after the approval of the administering institution's biosafety committee or biosafety officer	yes / no	yes / no
4	If the activities involving humans will take place only in a future fiscal year, the in-principle approval was obtained by the institution's REB before the release of funds	yes / no	yes / no
5	If the activities involving animals will take place only in a future fiscal year, the in-principle approval was obtained by the ACC before the release of funds	yes / no	yes / no
6	There is always ongoing research review according to the TCPS for all active research projects involving humans	yes / no	yes / no
7	There is always ongoing research review according to the ACC for all active research projects involving animals	yes / no	yes / no
8	The institution takes a proactive role in promoting and educating the research community on emerging certification requirements - human	yes / no	n/a
9	The institution takes a proactive role in promoting and educating the research community on emerging certification requirements - animals	yes / no	n/a
10	The institution takes a proactive role in promoting and educating the research community on emerging certification requirements - bio	yes / no	n/a
11	The agencies are informed of emerging certification	yes / no	n/a
12	The institution informs the agencies of delays if REB approval is not obtained within six months of the award date	yes / no	n/a
13	The institution ensures compliance with environmental assessment procedures and requirements	n/a	n/a

### Evaluation criteria - general

14	The institution establishes and maintains policies and procedures to comply with agencies' guidelines, and these are clearly defined and disseminated	yes / no	n/a
15	Roles and responsibilities are clearly defined to those involved in the management of agencies' funds	yes / no	n/a
16	Appropriate training/support/oversight is provided to those involved in the management of agencies' funds	yes / no	n/a
17	The supporting documentation is kept for a minimum of seven fiscal years, beginning with the fiscal year in which the expenditure is incurred	yes / no	yes / no
18	Only the grantee or his/her delegate through written delegation authorizes expenditures to his/her grant account	yes / no	yes / no
19	The letter of agreement for transfer of funds to another institution is in place and complete	yes / no	yes / no
20	Any change in grant and award holders' status is reported to the agency expeditiously	yes / no	n/a
21	The institution should ensure that all statements of account are reviewed and approved	yes / no	yes / no
22	The institution ensures that annual reports are received, satisfactory and properly signed for award holders (SSHRC and NSERC only)	yes / no	yes / no
23	The institution reminds researchers that significant deviations from the original objectives and/or budget for NSERC projects and major changes in research objectives for SSHRC grants must receive prior authorization from the appropriate funding agency (SSHRC and NSERC only)	yes / no	n/a

### Evaluation criteria - compensation related expenses

24	Agency compensation limits are respected (maximum and minimum, as applicable)	yes / no	yes / no
25	Compensation expenses are not paid to a person whose status would make him/her eligible to apply for agency grants	yes / no	yes / no
26	Salaries to visiting professors are a maximum of \$2,000 per month for up to 125 days per year (SSHRC and NSERC only)	yes / no	n/a
27	Compensation-related expense transactions comply with agency guidelines and include all the appropriate supporting documentation: Signed records regarding personnel paid from grant funds	yes / no	yes / no
	Names	yes / no	yes / no
	Salary levels	yes / no	yes / no
	Length of time supported	yes / no	yes / no
	Details of employee benefits charged and relevant calculations	yes / no	yes / no
28	The institution ensures that non-eligible expenses are not charged to agencies' accounts	n/a	yes / no

### Evaluation criteria - travel and subsistence costs (out of pocket expenses only)

29	Travel reimbursements for each trip are produced on a separate claim	yes / no	yes / no
30	The travel claims respect the institution's policy	yes / no	yes / no
31	When the claimant is other than the grantee, the affiliation with the grantee's research group is specified	yes / no	yes / no
32	Countersignature is obtained	yes / no	yes / no
33	Trips are limited to 125 days per person per year (NSERC and SSHRC only)	yes / no	n/a
34	Travel is claimed at the lowest rate available, not to exceed full economy fare	yes / no	yes / no
35	Travel and subsistence expense transactions comply with agency guidelines and include all the appropriate supporting documentation: Purpose of trip	yes / no	yes / no
	Dates and destinations (person or institution visited)	yes / no	yes / no
	Official supporting documentation (e.g. prospectus or program, indicating the dates of conference and workshops)	yes / no	yes / no
	Details of daily claims for expenditures relating to those visits	yes / no	yes / no
	Details of any vehicle used	yes / no	yes / no
	Original receipts, such as hotel bills, car rental agreements (credit cards slips are not valid receipts)	yes / no	yes / no
	Original air travel ticket receipts (airline boarding passes will not be accepted in lieu of ticket receipts except in the case of electronic tickets)	yes / no	yes / no
36	The institution ensures that non-eligible expenses (alcohol, etc.) are not charged to agencies' accounts	n/a	yes / no

### Evaluation criteria - equipment and supplies

37	The institution ensures that equipment grants are being used only to purchase the specific equipment for which the grant was awarded and that should it differ, written permission is obtained from NSERC prior to its purchase (NSERC only)	yes / no	yes / no
38	Proceeds of sales of equipment are reinvested in research	yes / no	n/a
39	The institution has a capital assets inventory system	yes / no	yes / no
40	Equipment and supplies expense transactions comply with agency guidelines and include all the appropriate supporting documentation: Supplier invoices indicating details of purchases	yes / no	yes / no
41	The institution ensures that non-eligible expenses (cellular phone, PDA, etc.) are not charged to agencies' accounts	n/a	yes / no

### Evaluation criteria - internal allocation or shared expenditures

42	Internal allocation or shared expenditures comply with agency guidelines and include all the appropriate supporting documentation: Documentation indicating the exact charge being made in proportion to the goods and services provided to the grant	yes / no	yes / no
	Method of calculation or attribution	yes / no	yes / no
43	The institution ensures that non-eligible expenses are not charged to agencies' accounts	n/a	yes / no

### Evaluation criteria - hospitality for networking and research-related activities

44	Hospitality for networking and research-related activities transactions comply with agency guidelines and include all the appropriate supporting documentation: Date of the event	yes / no	yes / no
	Number of participants	yes / no	yes / no
	Purpose of the event	yes / no	yes / no
45	The institution ensures that non-eligible expenses (alcohol, etc.) are not charged to agencies' accounts	n/a	yes / no

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### Evaluation criteria - Research Time Stipends (RTS) (SSHRC only)

46	The institution ensures that the total cost of Research Time Stipends are matched as appropriate	yes / no	yes / no
47	The institution ensures that the course replacement expenses paid from SSHRC funds do not exceed SSHRC levels	yes / no	n/a
48	The institution ensures that RTS funding not used in the grant term is reimbursed to the agency	yes / no	n/a

### **Evaluation criteria - General Research Fund (GRF) / General Graduate Study Funds (GGSF) (NSERC and SSHRC only)**

49	The institution disseminates the existence of the GRF and GGSF to the research community	yes / no	n/a
50	The institution has a process in place to ensure the timely disbursement of the GRF and GGSF funds	yes / no	yes / no

### **Evaluation criteria - transfer of funds (NEW MOU Phase - Schedule 9-13)**

51	The institution follows agency guidelines when transferring funds to another institution	yes / no	yes / no
52	The institution has a process to ensure that equipment transferred to another institution is approved	yes / no	yes / no
53	When the equipment transfer is approved, the institution informs the new institution	yes / no	yes / no

### **Evaluation criteria - research allowances (CIHR only)**

54	For training and salary awards, payments are made, as authorized by the award recipient, for commitments incurred in connection with a research allowance	yes / no	yes / no
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### Evaluation criteria - researcher interview

55	Grant holders have physical, organizational infrastructure for the conduct of research funded by the agencies	n/a	yes / no
56	Grant holders receive knowledgeable advice on, interpretations of, and assistance with institutional and agency policies	n/a	yes / no
57	Grant holders have effective administrative support	n/a	yes / no
58	Grant holders have access to clear and timely financial information	n/a	yes / no

### **Evaluation criteria - other**

	(to be completed and reviewed by the institution based on its needs)	n/a	n/a
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