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*AUDIT OF SINGLE RECIPIENT CONTRIBUTION  
PROGRAMS*

*SUMMARY OF FINDINGS*

*CANADIAN CONFERENCE OF THE ARTS (CCA)*

**FINAL REPORT**

FEBRUARY 26, 2003

Department of Canadian Heritage  
Corporate Review Branch  
Assurance Services

Canada



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## 1.0 INTRODUCTION

As a result of a department-wide risk assessment, the 2002/03 audit plan of the Assurance Services Directorate, Corporate Review Branch (CRB) of the Department of Canadian Heritage (PCH) identified a requirement to conduct an audit of the six single recipient contribution programs in the Department.

Over the years and for a variety of reasons, Canadian Heritage (PCH) has established a number of contribution programs, each of which has only one recipient. Six such programs were examined in the course of this audit. These were:

- Canadian Conference of the Arts (CCA) administered by the Arts Financing and Legislation Directorate of the Cultural Affairs Sector;
- Canadian Museum Association (CMA) administered by the Cultural Property Directorate of the Citizenship and Heritage Sector;
- Centre for Research and Information on Canada (CRIC) which is part of the Council for Canadian Unity, administered by the Canadian Identity Directorate within the Public Affairs and Communications Sector;
- Confederation Centre of the Arts operated by the Fathers of Confederation Building Trust which is administered by Atlantic Region with support from the Arts Financing and Legislation Directorate of the Cultural Affairs Sector;
- Radio Canada International (RCI) administered by Broadcasting Programming Services Directorate of the Cultural Affairs Sector; and
- TV5 which is broadcast in Canada by the Consortium de télévision Québec Canada (CTQC). This agreement is administered by the International Affairs Directorate of the International and Intergovernmental Affairs Sector.

This report represents the summary findings of the audit with respect to CCA. The audit was conducted in August and September 2002.



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## 2.0 OBJECTIVE

The overall objective of the audit was to provide Departmental senior management with:

- information on the criteria used for selection and determination of six single recipient programs and their compliance with the intent of the transfer payment programs;
- information that can be used to improve the management of the programs and enhance the department's success in meeting its objectives;
- assurance that information for decision-making is reliable;
- assurance that management controls and risk management frameworks of the programs and the recipients are effective;
- assurance that outcomes and results for the programs and for the recipients have been identified and are measurable and that these outcomes and results are in support of government objectives; and
- advice on where joint audits with other government departments might be advisable.

Areas that were addressed included:

- the extent to which the **program design and implementation** reflected the intent of the TB *Policy on Transfer Payments* and the objectives of PCH.
- the strengths of the **program processes** and provide advice for improvement; and
- the **recipient's control and governance framework** and provide advice for improvement.

## 3.0 SCOPE

Over the years and for a variety of reasons, Canadian Heritage (PCH) has established a number of contribution programs, each of which has only one recipient. One of them is with the Canadian Conference of the Arts (CCA) which was founded in 1945 by the leading artists of the day to impress upon governments and the general public the importance of the arts and cultural industries in Canadian society. It is very active on the myriad of issues confronting artists and cultural workers such as freedom of expression, copyright, taxation, funding, censorship, new technologies and telecommunications, arts education and global markets.

This report specifically addresses the audit findings related to the CCA. The audit considered how the contribution agreement that was in place for 2001-2002 was managed.



The agreement is administered by the Arts Financing and Legislation Directorate of the Cultural Affairs Sector.

#### **4.0 APPROACH AND METHODOLOGY**

The audit criteria were based on:

- the requirements of the 1996 and June 2000 Treasury Board Secretariat *Policy on Transfer Payments*<sup>1</sup>.
- the approved terms and conditions for the contribution;
- the contribution agreement between Canadian Heritage and the recipient;
- attributes of a well managed contribution program as defined in the Auditor General of Canada's 1998 Report, Chapter 27, *Grants and Contributions*. The attributes are:
  - selection of the appropriate funding mechanism;
  - program management at all levels can explain how recipients are expected to benefit from funding;
  - program officers understand who is eligible for funding, under what conditions, for what purposes, and in what amounts;
  - potential applicants are aware of the program;
  - projects makes sense for the applicant to carry out and for the program to fund;
  - more deserving projects are funded at an appropriate level;
  - funding is used for the purposes agreed;
  - problems with project and program performance are resolved quickly;
  - management reporting demonstrates a good knowledge of program performance; and
  - money owed to the government is collected.

The audit fieldwork was carried out between July and September 2002. Specific audit activities included:

- review of the documentation that authorized the contribution agreement between PCH and CCA in 1995, 2000 and 2002;

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<sup>1</sup>The revised policy was effective June 1, 2000. It replaced the Policy dated October 15, 1996 and the Policy on Repayable Contributions. The approved terms and conditions for existing transfer payment programs continue to apply until the earlier of their expiry date or March 31, 2005, at which point Departments must obtain Treasury Board approval to replace or renew such terms and conditions. An Information Notice issued by TBS June 1, 2000 indicated that only transfer payment agreements signed after August 31, 2000 had to reflect the changes in the policy.



- review of the contribution agreements between PCH and CCA for 2001-2002 and 2002-03;
- review of internal approval documents and briefing notes associated with the contribution agreement;
- review of financial reports, budget submissions and activity reports submitted to PCH by CCA during the 2001-2002 fiscal years;
- review of CCA's financial system and records on site at the CCA's offices;
- interviews with staff of the CCA and review of CCA corporate information;
- review of Results-based Management and Accountability Framework (RMAF) and Risk-based Audit Frameworks (RBAF) for the contribution agreement that had been prepared in 2001- 2002; and
- discussions with program management responsible for administering the contribution agreement.

The audit was carried out according to the requirements of the April 2001 Treasury Board Secretariat *Policy on Internal Audit*.

## **5.0 CONCLUSIONS**

We offer the opinion that:

- the contribution agreement between the Canadian Conference of the Arts and PCH is generally in compliance with the requirements of the *Policy on Transfer Payments* that was in effect at the time the agreements were signed;
- opportunities exist for improving the management of the program;
- the information used for decision making is reliable;
- the existing management controls and risk management framework within PCH and the Canadian Conference of the Arts with respect to this contribution agreement, are adequate;
- opportunities exist to restructure the agreement with the CCA such that measurable results will be more readily identifiable; and
- there are no practical opportunities for joint audits with other government departments.

## **6.0 OBSERVATIONS AND RECOMMENDATIONS**



## 6.1 Use of a Single Recipient Contribution Program

The CCA is a registered non-profit arts service organization that is eligible under the Treasury Board policy on Transfer Payments for funding. It has received federal funding since 1976 and the current transfer payment arrangement is a continuation of this funding. The agreement is now in the form of a contribution, instead of the operating grant received for the first 20 some years of the federal funding relationship.

## 6.2 Opportunities for Improving the Management of the Program

The CCAP was designed to assist PCH in its objective of building capacity through strengthening the arts and culture sector. The CCAP works through the CCA to strengthen the arts and culture sector in three ways:

- through the information, policy analysis and advice provided to the Department;
- through the links established and maintained within the arts and culture sector itself; and
- through the relationships developed between the sector and the broader community.

The Minister of Canadian Heritage has provided leadership in promoting international cultural diversity and the CCA acts as the secretariat for the International Network for Cultural Diversity (INCD). These international activities support the relationship building between arts and the broader community as well as the provision of policy advice to the PCH.

The funding of the CCA appears to be in line with the achievement of these objectives to build capacity in the arts and culture sector. The structure of the funding is very broadly defined according to the four areas in which the CCA defines its activities. The largest pot of 2001-02 funding (\$268,000) is for the CCA program activity “Building Capacity and Consensus on Policy Issues”. Next the “Communications” activity is funded up to some \$182,000, reflecting the priorities as set out by PCH regarding linkages. The “Arts and the Broader Community” program receives \$40,000. Finally support to the INCD, for which the CCA acts as secretariat, is for \$100,000. The CCAP contributes approximately 50% of the CCA budget.





A new payment schedule was developed for the CCA for 2001-02. It was based on providing regular funding throughout the year. It consisted of six payments to be made upon receipt of activity reports and cash flow statements for the previous two months and for the coming month, with the final 10% held back, payable upon receipt of the final reports and audited financial statement. This funding arrangement is consistent with an operational funding arrangement and the Treasury Board *Policy on Transfer Payments*.

In the 2002-2003 contribution agreement, this operational funding component is largely the same, but in addition PCH is funding other specific activities through other mechanisms.

### **Stacking Limits**

The approved program Terms and Conditions do not specify any stacking limits for the CCA funding. According to the approval documents: "Funding is limited to the maximum amounts and eligible costs identified in the terms and conditions and represents the minimum level required to achieve program objectives." Funding is specified by a dollar amount per CCA program of activity. It is tracked by the program manager by deducting funding received from other donors from each category to determine eligible expenses.

The CCA itself has a well developed system of tracking expenses to funding partners. It reports funding expected from other donors during a year in its budget submissions and as actual funds received in its year end financial statements.

It appears that most other significant donors to the CCA provide funding for specific activities or projects. If the given funds are not all disbursed towards the given activity, the CCA defers the revenue to the next operating period to be used with the approval of the donor on another project. Excess funds from donors other than PCH are not used towards staff salaries or overhead costs. PCH funding is applied up to the specified maximum in each category and covers the majority of salary and overhead costs.

According to the June 2000 *Treasury Board Policy on Transfer Payments* (paragraph 7.13.2): "The department must take into account the other sources of funds (which includes private sector contributions), including the expectation that the recipient must contribute its own funds towards the eligible cost of the project". The CCA allocates 94% of its salary costs and 64% of its overhead costs to the four program areas, all of which receive some CCAP support. There is no evidence that other donors contribute substantially to these costs as there was no mention of overhead costs in any of the funding agreements reviewed by the auditor. These donations are allocated to specific project activities and any



excess is deferred to another accounting period to be used for other project activities.

## Recommendation

**6.2.1 It is recommended that the Director General, Arts Policy determine how much of the CCA's overhead and salaries PCH wishes to fund and ensure that this is clearly reflected in the contribution agreement with the CCA.**

## Management Response

**6.2.1 The Director General, Arts Policy will determine how much of the CCA's overhead and salaries PCH wishes to fund and ensure that this is clearly reflected in the next contribution agreement with the CCA, for 2003-04.**

## *Contribution Agreement*

Our review of the 2001-02 contribution agreement found that it was very complete and met most of the requirements of Appendix C of the Treasury Board *Policy on Transfer Payments*. Two clauses were noted as missing from the contribution agreement: the provision for cancellation of funding in the event of changes to departmental funding levels by Parliament; and the indication that payment is subject to there being an appropriation by parliament. The program manager indicated that these had not been picked up in previous reviews of the contribution agreement but that they could be included in the next agreement in 2003-2004.

The management of the contribution agreement with the CCA was also compared with the attributes of a well-managed contribution program as defined by the Office of the Auditor General. Several of the attributes were difficult to apply or not applicable because this is a single recipient program that has been specifically tailored to meet the needs of the CCA. Opportunities for improvement were identified as follows:

- ***How the funds were used.*** In the contribution agreement the eligible expenditure items, like the program items, are written in a broad manner. Funding is provided to a maximum amount per program category of the CCA. In the analysis of expenditures it was determined that of the contribution, only some \$200,000 was spent on specific program related items and the balance was spent on salaries and overhead. Only one category (INCD) specified salaries as an allowable expenditure item, and in that category some \$40,000 could be attributed to salary costs.



The majority of the costs covered by the PCH funds relate to salary and overhead costs. Of the \$590,000 spent in 2001-02 approximately \$350,000 (60%) was spent on CCA staff salaries and overhead costs not specifically covered in the contribution agreement. The contribution agreement makes no reference to overhead being a funded expenditure and only in one of smallest of the four categories are salaries noted as payable.

In 2001-02 the CCA allocated 64% of its overhead costs to its four activity areas. Overhead includes office rent, furniture, computer, phone, fax, copier, office supplies, professional fees and other costs. In 2001-02 the total charges allocated to PCH project activities were approximately \$100,000.

The program manager realizes that salary costs are integral to carrying out the CCA's activities and does not have a problem paying some of these. Some additional salaries have been included in the 2002-03 agreement as an allowable expense. Applying this revision in salary funding to the 2001-02 agreement would make an additional \$170,000 eligible as a PCH expenditure (ie. \$180,000 would remain ineligible).

The contribution agreement did not allow for these salary and overhead items specifically. It is probable that these types of expenses have been funded in the past given the long history of operational funding that PCH has with the CCA.

If the Arts Policy Branch implements the recommendation already made in this report to determine how much of the CCA's overhead and salaries PCH wishes to fund and ensure that this is clearly reflected in the contribution agreement with the CCA, the issues identified above will be addressed.

- ***Knows whether program is achieving expected results.*** The nature of the CCA's mandate is to support members of the arts and cultural community by providing a forum for information exchange within the arts community and between the arts community and various levels of government. Because of the nature of the CCA, it was found difficult to measure results and long term outputs that would be attributable directly to the activities undertaken by the CCA as a result of PCH funding. Therefore, for the purposes of the PCH contribution agreement, funding was attached to a broad range of activities that would be undertaken by the CCA in the course of pursuing its mandate, while reacting to events and priorities of the day.



According to the analysis of the activity reports, the activities that are undertaken by the CCA are for the most part included in the contribution agreement, although not all the identified activities were undertaken.

A problem that may arise is that activities which are important to PCH may not be undertaken although they have been noted in the contribution agreement. For example, the research activity is critical to policy development, however, in the 2001-02 activity report only one activity involving research was carried out. There were a couple of specific federal department activities noted in the 2001-2002 contribution agreement: working with HRDC to develop a new literacy initiative and with PCH to promote International Days for various arts. These activities were not carried out according to the year end activity report provided, nor was there an explanation provided for their omission. Attaching funding to specific activities of particular importance to PCH would provide better assurance that they would be undertaken.

## Recommendation

**6.2.2 It is recommended that the Director General, Arts Policy ensure that the contribution agreement with the CCA clearly identifies which activities must be completed within the period covered by the agreement, and what will be the consequences of noncompliance.**

## Management Response

**6.2.2 The Director General, Arts Policy will ensure that the 2003-04 contribution agreement with the CCA clearly identifies which activities must be completed within the period covered by the agreement, as well as the consequences of noncompliance.**

## 6.3 Reliability of the Information Used for Decision Making

### ***Program Activity Reporting***

The activity reports for the year 2001-2002 were not very detailed in their presentation. It was difficult for the auditor to map activities undertaken to the activities stipulated in the contribution agreement. People without an in-depth knowledge of the CCA would have this same difficulty. Activity reports should provide better linkages between the individual



activities undertaken and progress towards larger goals or results. This issue has been brought to the attention of the CCA.

In the reporting received, activities are grouped under the four major program areas of the CCA. There is no link to the accomplishment of overall objectives or results expected from the work of the CCA. The program design did not require this information to be provided.

In general more detail regarding the specific activities, their relationship to other activities undertaken and how they relate to larger expected results would improve program reporting. Although making linkages between activities and long range outcomes may be difficult, the CCA should be able to provide greater detail in its reporting as to the targeted long range results expected from the individual activities that it undertakes. This information may be easier for the CCA to provide after it has a strategic plan in place.

## Recommendation

**6.3.1 It is recommended that the Director General, Arts Policy continue to work with the CCA to improve their reporting of activities against the planned outcomes identified in the contribution agreement.**

## Management Response

**6.3.1 The Director General, Arts Policy will continue to work with the CCA to improve their reporting of activities against the planned outcomes identified in the contribution agreement.**

## *Financial Reporting*

***Overall, the information presented to the PCH by the CCA was found to be reliable.*** The CCA's audited financial statements, the auditor's review of a sample of GL items and related source documents and the review of the recipient's management control framework were audit means used to come to this conclusion.

The schedule of reports and payments set up for the CCA contribution in 2001-02 was on an approximately bi-monthly basis. The intention was to receive activity and financial reports for the specified months and a forecast for the following period. Reports were usually received before month-end figures were available for the specified time period. The reporting later on in the year fell behind schedule slightly. However, all scheduled



reports were delivered and information was found to be submitted in an overall timely manner.

One of the limitations with the financial information as provided was that it does not provide a breakdown of PCH and non-PCH funded items. This makes the analysis of the funding difficult at best, and impossible if one does not have detailed information on funding from other donors during the year. While the information is available, calculations are complex and time consuming.

The cash flow statements that are provided to PCH periodically throughout the year show total expenditures for all of the CCA's operations. They are broken down into the four areas of activity (supported by PCH) plus general operations. These cash flow statements do not provide details of the salary and overhead costs or of the percentage allocations that are being charged to each activity. With the information given to date, PCH would not have been able to tell how much salary and how much overhead it was funding.

## Recommendation

**6.3.2 It is recommended that the Director General, Arts Policy ensure that clear direction is provided to the CCA on the level of detail required in the periodic financial reports provided to PCH and, if necessary, that this requirement be included in the next contribution agreement with the CCA.**

## Management Response

**6.3.2 The Director General, Arts Policy will ensure that clear direction is provided to the CCA on the level of detail required in the periodic financial reports provided to PCH and, if necessary, that this requirement be included in the next contribution agreement with the CCA.**



## 6.4 Effectiveness of Management Controls and the Risk Management Framework

### *Management Controls and Risk Management Framework of PCH*

***Overall the MCF and risk management strategies of the CCAP have no serious gaps and provide a good framework for working to improve and fine tune the new program.*** The elements of ongoing monitoring, internal audit and evaluation spaced over the five years of the program appear to provide the necessary elements of control.

The controls and risk management strategies in place for the CCAP consist of monitoring of financial and activity reports as well as ongoing dialogue and discussion with CCA staff. Reports are received in a timely fashion and contain reliable information. As already noted, improvements could be made to the information presented regarding the relevance of activities to long range program objectives and in the provision of financial detail specific to the PCH funding.

The ongoing monitoring of reporting by program staff appears well done given the information provided by the recipient. Reporting is received according to a new program activity framework developed by the CCA as a result of the RMAF. The program officer reviews the activity and financial reports. Evidence is on file of detailed questions raised and answered over the course of 2001-02 in this regard. There appears to be a good rapport between the CCA and the PCH. The program manager has made the CCA aware of the areas where more information is needed and is planning on working on better reporting from the CCA during 2002-03.

The CCA has come a long way in developing a system of reporting based on the new funding arrangement. It must be kept in mind that the year under audit 2001-02 was the first year that the new reporting framework was in place. Additionally during that year, the CCA reorganized its board and embarked on its first strategic planning process. The organization is in the midst of a great deal of change as well as disruption to its funding early in 2002-03 as a result of changes to the CCAP, now the ACD program.

The risks identified in the RBAF were well stated and have been realized to some extent in the CCAP, particularly in the case of the operational risks as ineligible expenses may have been funded (overhead and some salary costs). Because of its relatively modest funding and the other demands placed on staff over the past year (with the Board restructuring and upcoming implementation of a long range strategic plan) the risk has materialized that the expected results (or activities) from the PCH funding may not have





been as planned.

The planned evaluation in 2004-05 should provide a good opportunity to review the results of these evolutions in the management of the program. It should also be well placed to review the activities undertaken over the five year period with respect to some of the longer term objectives of the PCH.

### ***Management Controls and Risk Management Framework of the CCA***

***Overall the CCA exhibited good progress in developing its management control framework.*** Most notable was the restructuring of the CCA's Board in 2001-02. This was a big change to its governance structure and saw a reduced Board size, enhanced voting on the part of the membership, and a facility for board appointed directors. A board member orientation manual, a revised CCA policies and procedures manual and an employee manual have all been recently prepared or updated as of April 2002. The CCA is now working on developing a strategic plan for the organization. The organization is on a learning and developing curve at the present time, defining its long range strategic plan.

The CCA has a detailed and well executed financial system that tracks expenditures by item and by funding agency. Its financial records and system of processing payments were verified by the auditor on a sample basis and found to be complete and sound. The CCA is audited annually by an independent accounting firm and this lends another level of assurance to its financial records. On the program side the activity reports and plans are the responsibility of the National Director. She has developed a system of tracking planned and actual activities of the organization. The staff and professional services utilized by the CCA appear competent and qualified to carry out their work.

Appendix B of the Contribution agreement requires the CCA to announce publically the financial assistance of the Government of Canada. The auditor could not find written acknowledgement of the funding, of the work undertaken to assist the PCH Arts Policy program specifically, or of any kind of a common goal or relationship that CCA might have with PCH in any of the CCA documentation. Specifically:

- The CCA's website at the time of the audit did not carry this acknowledgement.
- The CCA's policy and procedures manual, Board Manual or employee manuals did not mention the funding relationship between the CCA and the PCH.
- Issues of *Blizzard*, the CCA's main publication, only mentioned the PCH as a donor of the CCA. The PCH was included, alphabetically in a list of other governmental donors. No prominence was given to the fact that PCH provides some 50% of the





- CCA's funding.  
Ministerial messages were not included in press releases or main publications. (This was found to be an unmanageable requirement by PCH and was removed in the 2002-03 contribution agreement).

The CCA should acknowledge the partnership that it has with PCH in its program work as well as the large financial contribution in its external communications. PCH provides approximately one half of the CCA's funding and provides much of its core support enabling the CCA to undertake project work supported by or on behalf of other donors. This is significant information that the CCA should present to its public.

## Recommendation

**6.4.1 It is recommended that the Director General, Arts Policy work with the CCA to determine what would be an appropriate mechanism to ensure that PCH receives formal recognition for the significant funding it provides.**

## Management Response

**6.4.1 The Director General, Arts Policy will work with the CCA to ensure that PCH receives formal recognition for the significant funding it provides.**

## 6.5 Program Outcomes and Results

The nature of the results expected from the CCAP (to act as a catalyst to improve PCH policy analysis and strengthening links within and between the arts, culture and broader community) are such that actual results attributable to the CCA are very difficult to measure. As a result, the RMAF for the program has identified performance indicators based on activities (which show that the program is moving in the right direction to reach the stated objectives) rather than on results since they would be difficult to measure.

Furthermore, due to the nature of the CCA as an arts service organization, it was felt necessary to allow them a wide latitude to react to emerging issues of the day. As already noted, while there were certain projects that PCH wanted to see completed, it was not expected that the CCA would undertake all the activities listed in the contribution agreement. Different categories of projects (high, medium or low priority) were not identified in the contribution agreement, thus providing no assurance that high priority initiatives from PCH's perspective, would in fact be addressed.



Because of these two factors it is difficult to assess what activities are appropriate and what the expectations as far as outcomes or results might be. Much of the current support to the CCA is inherently difficult to manage on a project basis, since it really is much more like an operating grant.

The continued use of a contribution agreement for other activities such as specific research projects would permit PCH to better control the areas where its funding is used. Steps are already being taken in this regard. The 2002-03 contribution agreement has an increased amount of the funding allocated for specific activities—a research paper, costs of developing the CCA's strategic plan and conditional funding to be matched by private sector donations. Additionally the CCAP is considering shifting the existing funding structure to match program priorities.

The PCH should continue its recent practice of segregating funding for specific activities and results that are important to its program. Also existing funding strategies should continue to be reconsidered and changed with program priorities. Institutional support will likely remain a big reason for funding the CCA, but targeting funding towards specific areas may better ensure PCH's expected program outcomes.

## Recommendation

**6.5.1 It is recommended that the Director General, Arts Policy determine what activities PCH would like the CCA to undertake each year and ensure that specific funding is linked to it to create a framework that maximizes the likelihood of the activity being completed within planned timeframes.**

## Management Response

**6.5.1 Given the changing and often reactive nature of policy and research priorities, the Director General, Arts Policy will work with the CCA to identify and prioritize activities each year and ensure that specific funding is linked to them to maximize the likelihood of the activity being completed within planned timeframes.**

## 6.6 Advisability of Joint Audits with Other Government Departments

Other departmental and NGO funding is not material compared to the total CCA budget



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or to PCH funding, which in 2001-02 comprised approximately half of the total funding. It would not be feasible for other government departments to consider a joint audit of the CCA at this time.