

Western Economic Diversification Canada

Canada - British Columbia Infrastructure Program

Internal Audit Report

Prepared by: Consulting and Audit Canada

April 2003

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EXECUTIVE SUMMARY

The Infrastructure Canada Program was created in 2000 to enhance municipal infrastructure in urban and rural communities across the country and improve Canada's quality of life through investments that protect the environment and support long-term growth. Under the Canada - British Columbia Infrastructure Program (CBCIP) Agreement, which was signed on October 10, 2000, the federal, provincial and local governments are investing more than \$800 million in British Columbia over six years. Each government is contributing up to one-third of the total program funds.

A Management Committee, which includes federal, provincial and municipal representatives, has been established to administer the program. Under the CBCIP, the Province is responsible for the implementation of all projects approved by the Management Committee. Green local government infrastructure ("Green") projects are administered by the Ministry of Community, Aboriginal and Women's Services (MCAWS). Other infrastructure ("Other") projects are the responsibility of the Ministry of Competition, Science and Enterprise (MCSE). As of March 3, 2003 there were 103 approved projects with total eligible costs of \$422 million.

The scope of this internal audit included an assessment of the internal controls within the management framework for each of the stages in the management of the project cycle. The management control framework includes the management, financial, administrative and operational processes and systems in place to ensure the effective and efficient delivery of the CBCIP program.

The observations and recommendations in this report are based on our internal audit, which was conducted in February and March 2003. In addition, this report includes commentary and reporting on any other significant matters which came to our attention during two audits of CBCIP claims and nine pre-payment site reviews of CBCIP recipients carried out over the same period.

The recommendations, summarized under each of the stages in the management of the project cycle and other significant matters, are as follows:

4.A INITIAL SCREENING OF PROJECT APPLICATIONS

MCAWS should ensure that all of the engineer's files related to a project evaluation are maintained and either filed with or cross-referenced to the main project file.

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4.B SCORED APPLICATIONS

MCAWS should ensure that all project files have a copy of the Composite Priority Ranking form on file.

For future infrastructure programs, MCSE and MCAWS should base their ranking out of the same score in order to avoid potential misunderstandings about project rankings.

4.C APPROVAL OF APPLICATIONS

4.C.1 Management Committee should make every effort to reduce the time from the date of application to the date of approval by Management Committee.

4.C.2 Management Committee and MCSE should ensure that all decisions for Other projects are fully documented on the project files and in meeting minutes.

.....Management Committee should ensure that only projects which meet the criteria for nomination are nominated and approved as eligible projects.

4.C.3 MCSE should ensure that a copy of the Management Committee Briefing Book Summary Report with approval signatures is contained in each project file.

4.C.4 Evidence of the Expanded Treasury Board approval should be included in the relevant provincial project files.

4.C.5 Management Committee should monitor and document decisions which result in allocations of funding which differ from the population-based targets.

Management Committee should develop and implement a process for approving more Other projects and ensuring that those projects are commenced within a reasonable time period.

4.C.6 Management Committee should document the decision-making process to support the funding allocated to the different priorities within the Agreement, especially where no funds have been approved for a particular category.

4.C.7 Management Committee meetings should be scheduled on a regular basis in order to ensure that projects are approved on a timely basis.

4.C.8 MCAWS and MCSE should develop and implement a process for follow up of approved projects and specify a time period for the contracts to be completed/signed after approval

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by Management Committee and successful completion of the Environmental Assessment (EA). This time period should be communicated in the award letter to the recipient so that contracts can be finalized in a timely manner. If the recipient cannot meet the cut-off date, the funds should be reprofiled and returned to the Program for award to another project.

4.D AMENDMENT PROCESS

MCAWS and MCSE should consider sending a follow-up letter to recipients to clarify the procedures that should be followed for changes in project scope, costs, dates, cash flows and other adjustments.

4.E CLAIMS APPROVAL

- 4.E.1** The CBCIP should ensure that claims are audited as early in the claim process as possible to ensure that recipients are only being reimbursed for eligible costs since detailed supporting information (invoices) are not submitted with each claim.
- 4.E.2** MCAWS and MCSE should develop and implement a process for follow up of the quarterly claims from recipients with signed contracts.

4.F PAYMENT PROCESS

- 4.F.1** MCAWS should not make any further advance payments without a policy in place that has been approved by the Management Committee.

Documentation of these advance payments should be filed in each official project file at MCAWS.

These advance payments should be accounted for under the relevant projects in the provincial books and records to ensure that all future claims are offset against this advance.

- 4.F.2** The B.C. provincial government should finalize their costing agreement for administrative expenses, obtain approval from Management Committee, and submit up-to-date claims to the federal government as soon as possible.

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4.F.3 MCAWS and MCSE should develop and implement a formal process to follow up on cash flow requirements of recipients on a timely basis prior to project approval and throughout project implementation.

4.G PROJECT COMPLETION

There are no recommendations related to project completion at this early stage of the program.

4.H ENVIRONMENTAL ASSESSMENT

MCAWS and MCSE should ensure that evidence is placed on each project file for projects which are on the Environmental Assessment exclusion list.

4.I INFORMATION SYSTEMS

4.I.1 CBCIP should develop and implement a process to verify and ensure completeness and accuracy of all data in SIMSI.

4.I.2 The provincial government should work towards finding a solution that will provide full functionality of SIMSI to users in MCAWS and MCSE.

4.J MONITORING OF PROJECT BENEFITS

The federal and provincial ministries should develop a convention for recording the findings from site visits in the "Notes" section of SIMSI. Findings from site visits should be entered into SIMSI on a timely basis for project management purposes.

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4.K OTHER SIGNIFICANT MATTERS

4.K.1 The Communication Plan should be finalized and approved by Management Committee as soon as possible.

4.K.2 The annual audit plan should be finalized and submitted to Management Committee for approval as soon as possible.

Audits and site visits should be coordinated between the federal and provincial governments to minimize the intrusion to recipients.

4.K.3 For clarity, "Start Date" should be defined in "Definitions" section of the contract with the recipient.

CBCIP management and staff should ensure that specific terminology with a specific definition is used correctly to avoid confusion or possible future disagreements about the eligibility of claimed costs.

4.K.4 The covering letter sent with the contract should contain a date by which the document must be signed and returned to the provincial Ministry, otherwise the contract expires.

MCAWS (and MCSE) should implement a formal follow-up procedure to ensure that signed contracts are returned on a timely basis in order that problems are identified and resolved as soon as possible.

4.K.5 Significant scope changes and revisions to the original application should be clearly documented on the project file. There should also be a certification on file signed by the applicant in which they agree to the changes and revisions.

MCAWS and MCSE should use more detailed project descriptions in their contracts in order to provide a framework for future monitoring and audit of projects.

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5. INTRODUCTION

The Infrastructure Canada Program was created in 2000 to enhance municipal infrastructure in urban and rural communities across the country and improve Canada's quality of life through investments that protect the environment and support long-term growth. Western Economic Diversification (WD) is responsible for implementing the program in Western Canada in partnership with the provincial governments.

Under the Canada - British Columbia Infrastructure Program (CBCIP) Agreement, which was signed on October 10, 2000, the federal, provincial and local governments are investing more than \$800 million in British Columbia over six years. Each government is contributing up to one-third of the total program funds.

A Management Committee, which includes federal, provincial and municipal representatives, has been established to administer the program. The current Co-chairs of the Committee are the Assistant Deputy Ministers of WD and the BC Ministry of Competition, Science and Enterprise (MCSE). WD and MCSE are the Department and lead Ministry for Canada and the Province, respectively.

Under the CBCIP, the Province is responsible for the implementation of all projects approved by the Management Committee. Green local government infrastructure ("Green") projects are administered by the Ministry of Community, Aboriginal and Women's Services (MCAWS). Other infrastructure ("Other") projects are the responsibility of the MCSE. Although MCSE is the lead Ministry for the Province, MCAWS has the spending authority for all projects funded under the CBCIP. MCSE and MCAWS have entered into a protocol agreement to ensure that roles and responsibilities are clearly defined and carried out.

As of March 3, 2003 there were 103 projects approved by the Management Committee. The following is a breakdown of funding by the CBCIP priorities:

TABLE 1
Summary of Funding By CBCIP Priorities
To February 5, 2003

Type of Project	No.	Eligible Costs	Federal	Provincial	Third-Party
GREEN (MCAWS)					
Water and/or wastewater systems	87	\$381,723,408	\$127,241,106	\$127,241,106	\$127,241,196
Water management	3	9,721,775	3,240,591	3,240,591	3,240,593
Solid waste management	2	3,891,610	1,297,202	1,297,202	1,297,206
Energy efficiency of buildings owned by Local Governments	4	1,891,469	630,488	630,488	630,493
Other green municipal	1	2,430,607	810,201	810,201	810,205
OTHER (MCSE)					
Cultural/Community Centre	1	1,830,488	610,162	610,162	610,164
Recreational and sports facilities	5	20,932,611	3,261,375	3,261,375	14,409,861
	103	\$422,421,968	\$137,091,125	\$137,091,125	\$148,239,718

As at February 5, 2003, one of the two solid waste management projects and 12 of the 87 water and/or wastewater systems projects have conditional approval pending the outcome of the environmental assessment. In addition, federal and provincial funding of Other projects is subject to a combined \$2 million cap, which explains why the third-party funding is greater than one-third of the total eligible costs for the recreational and sports facilities projects.

1. OBJECTIVES

The objectives of this internal audit were to provide independent and objective assurance that:

- the management framework and overall management and administration of the program is appropriate and ensures compliance with the terms and conditions of the CBCIP Agreement;
- funds were expended for the intended program purposes with due regard to economy, efficiency and effectiveness by examining the various stages in the project cycle;
- an appropriate management system is in place to ensure approved projects are in compliance with applicable environmental legislation including screening, assessment and follow-up processes; and,
- project and program information and monitoring processes/systems (SIMSI) are sufficient and accurate for the collection and capture of relevant information for monitoring, audit and evaluation purposes.

The management control framework includes the management, financial, administrative and operational processes and systems in place to ensure the effective and efficient delivery of the CBCIP program.

The scope of the internal audit included an assessment of the internal controls within the management framework for each of the following stages in the management of the project cycle:

- A. Initial Screening of Project Applications - project compliance with program criteria;
- B. Scored Applications - applications are ranked against set criteria;
- C. Approval of Applications - final federal/provincial approval process;
- D. Amendment Process - changes in project scope and eligible costs;
- E. Claims Approval - review of submitted amounts for eligibility and consistency with approved project criteria and compliance with non-financial conditions of the contract with the recipient;

- F. Payment Process - both federal and provincial processes;
- G. Project Completion - ensure project/recipient compliance with all contract requirements;
- H. Environmental Assessment - ensure compliance with environmental legislation from the initial to final stages of a project;
- I. Information Systems - ensure information entered into SIMSI is reliable and accurate; and,
- J. Monitoring of Program Benefits - a process in place to identify that project benefits had been achieved.

In addition, this internal audit report includes commentary and reporting on any other significant matters which came to our attention during two audits of CBCIP claims and nine pre-payment site reviews of CBCIP recipients.

1. SCOPE AND APPROACH

The approach to complete the internal audit was consistent with generally accepted auditing standards as issued by the Canadian Institute of Chartered Accountants.

The observations and recommendations which follow are based on our audit, which was conducted in February and March 2003.

The internal audit included, but was not limited to, interviews with Program personnel and a review of program documentation, reports, and both federal and provincial files. The audit also included substantive testing of a sample of fourteen approved project files and included green local government and other infrastructure projects. Both the provincial and federal files were reviewed for each project in the sample. The fourteen files accounted for 14% of all approved projects and approximately 63% of total dollar value of approved eligible costs. The sample of project files tested included projects that had not yet commenced and projects that were in progress. It also covered different geographical regions of the province.

Observations made during the audit of claims filed by two CBCIP recipients and while conducting nine pre-payment site visits in March 2003 that have an impact on the program are also incorporated into this internal audit report.

2. OBSERVATIONS AND RECOMMENDATIONS

The internal audit observations and recommendations are reported under each of the stages in the management of the project cycle as set out in Section 2 - Objectives.

4.A INITIAL SCREENING OF PROJECT APPLICATIONS

Project compliance with program criteria. In this stage of the program the application is reviewed for compliance with the CBCIP Agreement. Documents are prepared to evaluate the project against program criteria.

Project applications are submitted to the applicable provincial ministry and are initially screened by MCSE or MCAWS depending on the nature of the project. Both provincial ministries have documented processes in place for the initial screening of project applications. Applications are date stamped when received. A Program Officer reviews the application and completes a standardized “Basic Screening Checklist” to ensure that the application is complete and that the project qualifies for program funding. Missing information, if any, is identified on this Checklist and the Program Officer follows up with the applicant to obtain the required documents or responses to queries.

During the review of the provincial project files, CAC noted that all applications were signed by the applicant, date stamped on receipt by MCAWS and that there was a “Basis Screening Checklist” on file. Also, evidence in the form of letters or phone conversation notes was found to show that the ministry followed up with applicants to obtain information missing from the original application.

For Green projects, MCAWS completes the following analyses to evaluate the project:

- A. Engineering Assessment Report
- B. Building 21st Century Infrastructure Rating Matrix
- C. Regional Growth Strategies
- D. Financial

All of the summary evaluation documents were found on file for the Green projects reviewed. During the review, however, CAC noted that the majority of documents and information related to the engineering assessment are retained by the engineer who completed the review. The engineer's telephone conversation or meeting notes and engineering documents are not on the formal project file and not referenced anywhere in the files. MCAWS advised that they will only file engineering information which is related to a decision. Therefore, there may be significant background information related to the engineering assessment that is not on the official project file. This means that there may not be an adequate audit trail in terms of eligible and ineligible costs for the nature and scope of the approved project. This is particularly important for those projects whose scope changed significantly between the application and approval stages.

The Other projects submitted to MCSE are not subject to the same level of evaluation since they are less complex and the maximum federal and provincial contribution is limited to a \$2 million cap. Program officers review the application and prepare an analysis of the project from a technical and financial perspective. For some of the Other projects MCSE engaged the services of expert Ministries; for example, road projects were sent to the B.C. Ministry of Transportation for technical review.

For the three other projects reviewed, evidence was found on the provincial files at MCSE that a project evaluation was conducted.

Recommendation

MCAWS should ensure that all of the engineer's files related to a project evaluation are maintained and either filed with or cross referenced to the main project file.

4.B SCORED APPLICATIONS

Applications are ranked against set criteria. In this stage of the process, the application is ranked against set criteria to determine whether funding the project is appropriate under the terms of the CBCIP Agreement. These projects and their ranking by the Secretariat, various consultative committees and management committees are used to determine whether or not approval will be given for a project.

MCAWS and MCSE have formal, documented processes in place for the ranking of projects.

MCAWS uses a “Composite Priority Ranking” form to compile the findings from the evaluation analyses carried out during the initial review of the application. Additional points are then assigned by the Joint Secretariat when they review the applications to decide on which ones will be forwarded to the Management Committee for approval. The overall ranking for Green projects is out of 100 points. MCAWS maintains a separate Rank Summary Database to summarize all of the rankings for the projects being reviewed.

Two out of 11 MCAWS project files reviewed did not have the Composite Priority Ranking form on file. The missing forms were available electronically and were provided by the Program Officer.

MCSE uses a form called a “Project Ranking Matrix” to compile their overall project ranking. The scoring is based out of 77 points but this is not clearly stated on the form. It is also confusing that MCAWS bases the ranking for Green projects out of 100, whereas the Other projects are scored out of 77.

Recommendation

MCAWS should ensure that all project files have a copy of the Composite Priority Ranking form on file.

For future infrastructure programs, MCSE and MCAWS should base their ranking out of the same score in order to avoid potential misunderstandings about project rankings.

4.C APPROVAL OF APPLICATIONS

Final federal/provincial approval process. *When the application has received its preliminary approval, it is sent to the Federal and Provincial levels of government for final approval.*

Projects are reviewed by the Joint Secretariat and recommended for approval to the Management Committee. A detailed Briefing Book containing summaries of each project up for approval is prepared for the Management Committee meeting. The program Co-Chairs sign the Briefing Book Summary Report for the batch of project approved at that Management Committee meeting. Approval is recorded in the meeting minutes.

Projects with federal funding of less than \$1 million require approval by the federal Secretary of State for WD. Projects with federal funding over \$1 million but under \$10 million require approval by the WD Secretary of State and the federal Minister responsible for infrastructure, i.e., currently Infrastructure Canada. Projects for which federal funding is greater than \$10 million require approval of the Expanded Treasury Board in the form of an official decision record.

4.C.1 There are significant time delays between receipt of applications and approval by Management Committee

Under the terms of the CBCIP, applicants cannot award the tender for a project or start construction until the project has been approved by Management Committee (MC) and the Environmental Assessment (EA) has been completed with a satisfactory outcome. The MC approval date is, however, the start date for determining when costs are eligible to be claimed for reimbursement. After approval, the recipient could start project activities such as detailed planning and design so that they could award the tender and start construction as soon as the EA is successfully completed. Delays in MC approval, therefore, have a significant impact on the ability of an applicant to deliver their project within the time frames proposed in their funding application.

CAC found that for the sample of 14 files tested that the time between receipt of application by the provincial Ministry and approval by Management Committee ranged from 385 to 522 days. Since many of these projects are large water and sewer construction projects these time lags are of serious concern given the deadline of March 31, 2006 for completion of all projects.

Recommendation

Management Committee should make every effort to reduce the time from the date of application to the date of approval by Management Committee.

4.C.2 Projects in the Other category were approved for funding without sufficient, appropriate documentation on file to support the decision

On June 12, 2002, Management Committee approved six projects in the Other category out of a total of 227 Other projects submitted to MCSE. Three of the six approved projects had been nominated for funding by Management Committee in accordance with Clause A.1.2 (b) of Schedule A of the CBCIP Agreement.

During a review of the project files and Management Committee minutes in February, 2003, CAC could find no documented evidence to explain how the six Other projects were selected for approval or any explanation as to why the Management Committee chose to nominate three of the six Other projects. Further, three of the six approved projects were all located in the Mainland/Southwest region resulting in a disproportionate share of projects in that one area.

Clause A.1.2 (b) also states that nominated projects “must be strategic, cross-regional or multiparty in nature.” CAC could find no evidence that any of the projects nominated by both the federal and provincial Management Committee Co-chairs satisfied this criteria. There was no analysis on the project files to show how the project met this criteria or why it should be nominated by the Co-chairs as an eligible project.

Recommendation

Management Committee and MCSE should ensure that all decisions for Other projects are fully documented on the project files and in meeting minutes.

Management Committee should ensure that only projects which meet the criteria for nomination are nominated and approved as eligible projects.

4.C.3 Project files in the Other category did not have the Management Committee Briefing Book Summary Report with approval signatures on file

As outlined above, as of March 2003 there had only been six Other projects approved by Management Committee. All of these projects were approved at the same meeting held on June 12, 2002, therefore, it was not difficult for MCSE to know that the project had been approved and when. However, as more Other projects are approved it would be difficult for MCSE to keep track of the approval and to trace it to the relevant Management Committee approvals binder maintained by the Ministry.

Recommendation

MCSE should ensure that a copy of the Management Committee Briefing Book Summary Report with approval signatures is contained in each project file.

4.C.4 Provincial project files did not contain evidence of the Expanded Treasury Board decision where federal funding was greater than \$10 million

Projects for which federal funding is greater than \$10 million require the approval of the federal Expanded Treasury Board (TB). Management Committee approved two projects subject to obtaining this federal approval - projects with the GVWD and the City of Kamloops. During the review of the federal project files it was noted that the formal TB decision was on file for the two relevant projects. However, for these projects, CAC did not find any evidence on the provincial files to show that this TB approval had been obtained prior to signing a contract with the proponent. MCAWS stated that they would have obtained this information from Management Committee.

Recommendation

Evidence of the Expanded Treasury Board approval should be included in the relevant provincial project files.

4.C.5 The approval of Other project funding is significantly below the investment targets for the Canada-BC Infrastructure Program

Clauses A3.2 and A3.3 of the CBCIP Agreement provide investment targets to guide Management Committee in their project approval decision making. A minimum of 75% is to be used for Green local government infrastructure projects. A minimum of 16% is to be devoted to projects in rural communities.

MCAWS has been using the percentage of the B.C. population by region as a guide for project funding. Table 2 shows the dollar value by region for the 97 Green and six Other projects approved as of February 2003.

Table 2 Summary of Funding by Region To February 2003					
Region	% of Population	Target Allocation	Actual Approved	Actual % Approved	% of Target Allocation
GREEN PROJECTS					
Vancouver Island/Coast	17.87%	\$107,220,000	\$ 27,994,992	10.51%	26.11%
Mainland/Southwest	57.02%	342,120,000	157,137,446	58.98%	45.93%
Thompson Okanagan	12.20%	73,200,000	51,597,638	19.37%	70.49%
Kootenay	3.89%	23,340,000	13,618,480	5.11%	58.35%
Cariboo	4.44%	26,640,000	5,766,178	2.16%	21.64%
North Coast	1.78%	10,680,000	3,230,226	1.21%	30.25%
Nechako	1.16%	6,960,000	4,265,102	1.60%	61.28%
Northeast	1.64%	9,840,000	2,829,114	1.06%	28.75%
Total	100.00%	\$600,000,000	\$266,439,176	100.00%	44.41%
OTHER PROJECTS					
Vancouver Island/Coast	17.87%	\$ 35,740,000	\$ -	0.00%	0.00%
Mainland/Southwest	57.02%	114,040,000	3,320,324	42.88%	2.91%
Thompson Okanagan	12.20%	24,400,000	-	0.00%	0.00%
Kootenay	3.89%	7,780,000	-	0.00%	0.00%
Cariboo	4.44%	8,880,000	422,750	5.46%	4.76%
North Coast	1.78%	3,560,000	2,000,000	25.83%	56.18%
Nechako	1.16%	2,320,000	2,000,000	25.83%	86.21%
Northeast	1.64%	3,280,000	-	0.00%	0.00%
Total	100.00%	\$200,000,000	\$7,743,074	100.00%	3.87%

This table indicates that \$600 million, or 75% of the \$800 million available under the CBCIP, has been allocated to Green projects. As of February 2003, only 44.41% of those funds have been approved. This is a concern since recipients only have until March 31, 2006 to complete their project and recipient's cannot commence a project until approval has been received from the Management Committee. In some cases, projects that are approved in the Spring 2003 may not be able to start construction until Summer 2004 which could leave insufficient time for completion given that these Green projects tend to be large sewer installations or waste water treatment facilities.

More importantly, only 4% of funds have been approved for Other projects. This figure is of even greater significance since only one of the six approved projects has a signed contract (amount \$857,700) in place and has started construction.

Recommendation

Management Committee should monitor and document decisions which result in allocations of funding which differ from the population-based targets.

Management Committee should develop and implement a process for approving more Other projects and ensuring that those projects are commenced within a reasonable time period.

4.C.6 It is not evident if Management Committee monitors funding approvals by the CBCIP priorities

Clause A.1.5 of Schedule A to the CBCIP Agreement sets out the funding priorities for infrastructure projects.

The first funding priority is for Green local government infrastructure projects which include the following:

- A. water and wastewater systems;
- B. water management;
- C. solid waste management and recycling; and,
- D. capital expenditures to retrofit or improve the energy efficiency of buildings and facilities owned by Local Governments.

The secondary priorities fall under the "Other" projects heading and include:

- A. cultural and recreational facilities;
- B. infrastructure supporting tourism;
- C. rural and remote telecommunications;
- D. high-speed internet access;
- E. local transportation infrastructure; and,
- F. affordable housing.

Table 3 shows the approved funding broken down by CBCIP priority and region.

Table 3 Approved Funding by Priority and Region			
Funding Priority	Region	Approved Federal and Provincial Amount	% of Project Type
GREEN PROJECTS			
Energy efficiency of buildings owned by Local Government	Mainland/Southwest	\$ 1,130,924	0.42%
	Kootenay	70,720	0.03%
	North Coast	59,332	0.02%
		1,260,976	0.47%
	Vancouver Island/Coast	1,620,402	0.61%
	Mainland/Southwest	1,795,812	0.67%
	Thompson/Okanagan	798,592	0.30%
		2,594,404	0.97%
	Vancouver Island Coast	26,374,590	9.90%
	Mainland/Southwest	148,030,710	55.56%
	Thompson Okanagan	50,799,046	19.07%
	Kootenay	13,547,760	5.08%
	Cariboo	5,624,996	2.11%
	North Coast	3,170,894	1.19%
	Nechako	4,105,102	1.54%
	Northeast	2,829,114	1.06%
		263,813,374	95.51%
	Mainland/Southwest	6,180,000	2.32%
	Cariboo	141,182	0.05%
	Nechako	160,000	0.06%
		6,481,182	2.43%
Total GREEN Projects		\$266,439,176	100.00%
OTHER PROJECTS			
	Mainland/Southwest	\$ 1,220,324	15.76%
	Mainland/Southwest	\$ 2,100,000	27.12%
	Cariboo	422,750	5.46%
	North Coast	2,000,000	25.83%
	Nechako	2,000,000	25.83%
		6,522,750	84.24%
		\$ 7,743,074	100.00%

TOTAL ALL PROJECTS		\$274,182,250	

This table indicates that 96% of the funding for Green projects has been allocated to water and/or wastewater systems with 84% of the Other funding going towards recreational and sports facilities.

A report is prepared for each Management Committee showing the breakdown in funding by Green, Other and rural targets. Management Committee does not take the breakdown by different categories within the funding priorities into account when projects are put forward for approval. WD stated there is no requirement to track the funding by sub-categories of green or non-green components of the program. One of the cornerstones of the program is that local governments know their most pressing infrastructure needs through the application process. Local governments when submitting multiple applications are required to prioritize their applications and program staff take their priorities into consideration in the funding decisions.

Recommendation

Management Committee should document the decision-making process to support the funding allocated to the different priorities within the Agreement, especially where no funds have been approved for a particular category.

4.C.7 Management Committee meetings, required for project approval, are not held on a regular basis

The CBCIP Agreement requires that a Management Committee and Joint Secretariat be established. CAC noted that there were formal terms of reference for both the Management Committee and Joint Secretariat and that formal minutes are maintained on file by both the provincial and the federal partners.

Clause 3.4 of the CBCIP states that Management Committee shall meet every two months, or as necessary, and that the Co-chairs may alter the timetable to meet the demands on the Management Committee.

We noted that Management Committee meetings are not held on a regular basis and that there were often very lengthy periods between meetings. In February 2003, MCAWS commented that there was a delay in the approval of thirty-six projects because there hadn't been a Management Committee meeting since August 19, 2002.

MCSE determines and arranges the Management Committee meetings. MCSE stated that the meetings can only be held if the Co-chairs are available and that this is often difficult to arrange.

Recommendation

Management Committee meetings should be scheduled on a regular basis in order to ensure that projects are approved on a timely basis.

4.C.8 There is no formal time period in place or deadline for the signing of a contract after final project approval

After a project has received Management Committee approval and the Environmental Assessment has been completed with a satisfactory outcome, there is no formal time period by which the contract must be signed. The recipient has been informed of the approval in the award letter and the project approval has been made public. There is no cut off date, however, for signing of a contract with the recipient. This is particularly a problem in MCSE where five of the six projects approved on June 12, 2002 do not have a signed contract in place as of February 2003. It is also a concern in MCAWS since there are some projects for significant dollar value that are still without a contract even though the Environmental Assessment has been completed.

Once the recipient has signed the contract there is a commencement date in the agreement to ensure that the recipient begins construction on the project in a timely manner. There is, however, no date in the award letter to ensure that the recipient does not delay entering into a contract with the province for the project.

Recommendation

MCAWS and MCSE should develop and implement a process for follow up of approved projects and specify a time period for the contracts to be completed/signed after approval by Management Committee and successful completion of the Environmental Assessment (EA). This time period should be communicated in the award letter to the recipient so that contracts can be finalized in a timely manner. If the recipient cannot meet the cut-off date, the funds should be reprofiled and returned to the Program for award to another project.

4.D AMENDMENT PROCESS

Changes in project scope and eligible costs. If changes need to be made after the project has been reviewed, the project must be amended.

Clause 3.9 (d) of the CBCIP Agreement state that the Management Committee shall make decisions about approval of “material changes to the scope of a Project” and clause 3.9(f) provides for Management Committee approval of other amendments to projects.

In December 2002, Management Committee delegated the following authorities to the Joint Secretariat Co-secretaries:

- A. minor changes or adjustments in project content but not the nature of the project; and,
- B. routine adjustments, such as minor changes to start/end dates or cash flows.

Decision #19, approved by the Management Committee Co-chairs states that “The authority to approve amendments of substance, including recommendations to increase project funding or changes in cost sharing or major changes to the project scope, remain with the Management Committee Co-chairs.”

MCSE and MCAWS are now using a standardized “Project Adjustment Form” for obtaining approval of minor or routine adjustments from the Joint Secretariat.

During the two audits and nine pre-payment site visits, CAC found that there was confusion and uncertainty among recipients as to the required procedures if there was a change in scope, timing, or costs of a project and which ministry should be contacted.

Recommendation

MCAWS and MCSE should consider sending a follow-up letter to recipients to clarify the procedures that should be followed for changes in project scope, costs, dates, cash flows and other adjustments.

4.E CLAIMS APPROVAL

Review of submitted amounts for eligibility and consistency with approved project criteria and compliance with non-financial conditions of the contract with the recipient. After a project has received final approval and the Environmental Assessment completed, recipients are able to commence the project. In order to receive reimbursement for expenditures recipients submit claims. In this stage of the process, claims are reviewed to ensure all costs are eligible and the expenditures meet program requirements.

Recipients submit claims to the provincial Ministry which approved their application. Both MCSE and MCAWS have processes in place for claim review and payment. MCSE reviews the claims for their Other projects and forwards the signed claim approval form to MCAWS for payment. MCAWS relies on MCSE to perform the due diligence of the claims for Other projects.

MCAWS also has an adequate claim approval process. No claim will be paid without a progress report on file. CAC noted during the review of project files that there was evidence of follow up of missing or unclear information in the claims.

As of February 17, 2003, only 17 claims had been submitted for a total dollar value of approximately \$3.4 million with only six claims worth a total of \$1.4 million having been paid. The remaining 11 claims had not been paid due to questions that had been raised by the Program Officer during the review of the claim or missing information that the recipient had to submit before payment (e.g., a quarterly progress report).

4.E.1 Invoices are not submitted with the claim

Recipients do not have to submit invoices with their claims. Instead, a copy of the project ledger is attached to the claim as support for the eligible costs. During our audits and site visits, we found that the recipients may have to submit several different ledgers depending on how the project was set up in their books and records. Recipient, for example, may need to submit separate ledger information for project expenses, interest on interim financing, holdbacks, and GST. We also noted that reliance on the project ledger as supporting documentation for the claim may be insufficient since not all project ledgers include enough detailed descriptive information to determine if all costs claimed are eligible.

Recommendations

The CBCIP should ensure that claims are audited as early in the claim process as possible to ensure that recipients are only being reimbursed for eligible costs since detailed supporting information (invoices) are not submitted with each claim.

4.E.2 There are no formal processes in place to follow up on the submission of claims by recipients

At a minimum, projects recipients are required to submit a quarterly claim. As of February 17, 2003, 17 claims had been submitted and only six claims had been paid.

MCAWS and MSCE do not have a process in place to follow up on signed contracts to determine why claims are not being submitted on a timely basis after the proposed commencement date. The most likely explanation is that the project has not commenced as planned and this should be documented in the project file. Other explanations, however, may be possible and these should be investigated on a regular basis to ensure that the Ministries are not overwhelmed with numerous claims being submitted at the same time and cash flows can be more efficiently managed.

Recommendations

MCAWS and MCSE should develop and implement a process for follow up of the quarterly claims from recipients with signed contracts.

4.F PAYMENT PROCESS

Federal and provincial processes. *At this stage in the process, approved claims are paid by the provincial government. The province must then file a claim with the federal government for reimbursement of their share of the eligible costs.*

Approved claims are all paid by MCAWS, which is the provincial Ministry responsible for the spending authority for the CBCIP. MCAWS will then file a claim to WD for the 50% federal share of program costs.

4.F.1 Advance payments were made by MCAWS without Management Committee approval

During the on-site visit to the BC Ministries in February 2003, CAC was not advised and did not find any evidence of advance payments recorded in the general ledger accounts for payment of claims to project recipients. Advance payments were not disclosed during interviews or discussions with MCAWS program and financial services management or staff. Subsequently, during preliminary site visits to recipients, however, CAC determined that MCAWS had forwarded unsolicited advance payments to at least two recipients.

On March 5, 2003 the Greater Vancouver Water District (GVWD) stated that a \$40 million dollar payment had been received from the province of British Columbia for the purposes of the CBCIP project. The GVWD does not to date have a signed contract with the Province for this project. There is a draft contract, however, during our meeting in March 2003 the GVWD said that they would be requesting changes to the draft before signing. The environmental assessment and required mitigation measures were also outstanding at the time that this advance payment was made.

On March 6, 2003, during the course of an audit of claims, CAC determined that the City of Kamloops had also received a “grant” of \$6 million from the province for the CBCIP. This grant was not requested by the City and had been sent after Kamloops had already received reimbursement for their second CBCIP claim. Reportedly, the recipient was advised verbally by MCAWS that future CBCIP claims were to be offset against this advance.

Four other recipients visited during prepayment site reviews in the Okanagan area had not received an advance payment. Two of the four indicated that an advance could be used to reduce their interest costs for interim financing.

The payment of advances by MCAWS is not equitable or transparent. It is not obvious what criteria, if any, MCAWS used to determine which recipients would receive the benefit of an advance payment. There are no policies in place for how advance payments are to be accounted for by the recipient or the province or if interest earned on the advance is to be offset against eligible costs. There are no provisions on the Claim Form to show the balance of the advance remaining after a claim.

Further, these advance payments did not follow the provisions of the federal government's transfer payments policy. Advance payments can only be made after the cash flow for the organization as a whole has been taken into consideration. In the case of the \$6 million advance to the City of Kamloops this accounted for approximately 10 months of projected cash flows for the project.

Recommendation

MCAWS should not make any further advance payments without a policy in place that has been approved by the Management Committee.

Documentation of these advance payments should be filed in each official project file at MCAWS.

These advance payments should be accounted for under the relevant projects in the provincial books and records to ensure that all future claims are offset against this advance.

4.F.2 The provincial government has not, to date, finalized their costing agreement for reimbursement of administrative costs from the federal government

Clause 7.5 of the CBCIP Agreement provides for reimbursement from the federal government of administrative costs incurred by the British Columbia provincial government for "salaries and other employment benefits of employees engaged solely and specifically in the implementation of the Agreement,...as well as other operating costs actually incurred, as determined and pre-approved by the Management Committee."

There is a formal protocol agreement between MCAWS and MCSE in place which details the responsibilities of each party in delivery of the program. This protocol, however, does not include how administrative costs are to be charged by each Ministry.

We were advised that a draft agreement was in place for the provincial administrative costs but that the provincial Ministries had still not finalized the draft. This agreement requires approval by Management Committee prior to any claim being paid by the federal government.

Notwithstanding the above, as of February 2003, the provincial government had filed one claim with WD (April 1, 2001 to March 31, 2002) for administrative costs. CAC noted that internally the provincial government costs had been transferred by journal voucher between MCSE and MCAWS.

This delay in finalizing the administration agreement has a cash flow implication for the federal government. No administrative costs have been paid to the province by the federal government since the signing of the CBCIP Agreement on October 10, 2000.

Recommendation

The B.C. provincial government should finalize their costing agreement for administrative expenses, obtain approval from Management Committee, and submit up-to-date claims to the federal government as soon as possible.

4.F.3 There are no formal processes in place to follow up on changes to cash flow requirements of projects

As discussed above, as of February 17, 2003, only 17 claims had been submitted for a total dollar value of approximately \$3.4 million and only six claims (\$1.4 million) have been paid. The small number and dollar value of claims paid to date indicates that there will likely be an overstatement of forecasted cash flows for both the federal and provincial governments for the fiscal year ending March 31, 2003. MCAWS and MCSE do not have a formal process in place to follow up on projected cash flow requirements for projects.

During the site reviews conducted in March 2003, CAC found that certain projects required changes to their cash flow projections. This information, however, had not been communicated to MCAWS by the recipient. Since many projects were delayed in commencement, the cash flow projections set out in the contracts are inaccurate and overstated in the early years of the project. Cash flows must be reprofiled to move funds from earlier to later fiscal years.

Without the proper cash flow information the provincial and federal government may not have the funds available in their appropriations for projects in future years.

Recommendation

MCAWS and MCSE should develop and implement a formal process to follow up on cash flow requirements of recipients on a timely basis prior to project approval and throughout project implementation.

4.G PROJECT COMPLETION

Ensure project/recipient compliance with all contract requirements. *When the project has been completed there are certain requirements that must be met by the recipients. The Secretariat will review documentation from the recipient to ensure that they have complied with all conditions of the contract.*

As of February 2003, no projects had been completed.

CAC noted, however, that both MCAWS and MCSE have standard forms and processes in place to monitor project completion.

In addition, MCSE has a 10% holdback on projects being delivered by non-governmental organizations to ensure that the project is complete and that all expenditures have been correctly accounted for prior to the final payment.

Recommendation

There are no recommendations related to project completion at this early stage of the program.

4.H ENVIRONMENTAL ASSESSMENT

Ensure compliance with environmental legislation from the initial to final stages of a project. *This process ensures the project complies with all applicable environmental legislation. Compliance does not just occur in one stage of the process but is continual through the life of the project.*

The projects under the CBCIP are subject to environmental assessment reviews as per the *Canadian Environmental Assessment Act* (CEAA). Some projects have been subject to a complete environmental assessment (screening level or comprehensive study review), which has resulted in delays in finalizing the contracts for approval since the environmental assessment must be completed with a satisfactory outcome prior to the contract being issued. As well, the environmental mitigation measures must be included as Appendix 3 of the contract with the recipient.

WD is responsible for the Environmental Assessment provisions of the CBCIP Agreement. CAC noted evidence on the provincial project files that WD communicates environmental assessment processes and decisions with the provincial ministry. Letters to applicants and the final mitigation measures were found on the provincial project files.

However, if a project was on the environmental assessment exclusion list, we did not find evidence of this on the provincial file. We were advised that the provincial Ministry receives a copy of the exclusion list from WD but does not include it in each applicable project file.

Our review of the federal project files indicated that the Environmental Assessment process is being adequately controlled and monitored through the use of a "Tracking the Coordination Letter" form and documentation of correspondence, phone conversations and meetings were on file.

Projects may be subject to site visits for review of their compliance with the environmental mitigation measures or through quarterly progress reports. There was no evidence on the files reviewed that any of these visits, to date, had taken place, although most of these projects were scheduled to commence in 2003.

Recommendation

MCAWS and MCSE should ensure that evidence is placed on each project file for projects which are on the Environmental Assessment exclusion list.

4.I INFORMATION SYSTEMS

Ensure information entered into SIMSI is reliable and accurate. The key internal control identified in this area is to ensure that information being entered into SIMSI is verified for accuracy. SIMSI will be used for management purposes and to compile the final evaluation information for the program, thus it's accuracy will be important in ensuring that the results of the evaluation reflect actual events.

SIMSI is the Shared Information Management System for Infrastructure developed by the federal government in accordance with Clause 11.1 of the CBCIP Agreement. SIMSI is a web-based system with sections available to the public and sections for internal use only by the federal and provincial Ministries.

4.I.1 Delays in introduction of SIMSI have resulted in data integrity issues

When SIMSI was introduced all of the information from the interim provincial system, Remedy, had to be input. There was no process in place to verify the accuracy or completeness of data entered into SIMSI at that time. SIMSI is not a useful management tool if the database is inaccurate or incomplete.

CAC has found that delays in implementation of SIMSI resulted in data integrity problems. Date fields, for example, are not always correct which means that any reports prepared from the database may not be reliable.

Recommendation

CBCIP should develop and implement a process to verify and ensure completeness and accuracy of all data in SIMSI.

4.I.2 Provincial Ministries do not have access to all SIMSI functions

We were advised by MCAWS and MCSE that the B.C. government has a network security firewall problem which limits their use of the full functionality of SIMSI. At this time the provincial ministries are able to run standard SIMSI reports as well *ad hoc* reports that have been customized for British Columbia and are available on the system. The SIMSI users at the provincial ministries, however, are unable to prepare new, non-standard analytical reports using the SIMSI database. They must rely on WD to prepare the new report. WD then puts the report template on SIMSI as an *ad hoc* customized report which the provincial users can access.

Given the above, we noted that MCAWS uses non-SIMSI databases and spreadsheets for keeping track of applications and contracts.

Recommendation

The provincial government should work towards finding a solution that will provide full functionality of SIMSI to users in MCAWS and MCSE.

4.J MONITORING OF PROJECT BENEFITS

A process in place to identify that project benefits had been achieved. For evaluation of the program the benefits achieved by the communities are being tracked. Processes were reviewed to ensure that benefits were identified and reviewed for achievement.

Since the majority of the projects have, to date, not commenced construction there has been limited provincial activity on the monitoring of project benefits.

Based on the MCAWS and MCSE documented procedures, there are provisions in place for both program officer and engineering on-site visits.

MCAWS stated that there were no specific fields in SIMSI for entry of findings from site visits. WD stated that the “Notes” page in SIMSI could be used for this purpose and that the users could then develop a report to display the notes associated with a project(s) at any time.

Recommendation

The federal and provincial ministries should develop a convention for recording the findings from site visits in the “Notes” section of SIMSI. Findings from site visits should be entered into SIMSI on a timely basis for project management purposes.

4.K OTHER SIGNIFICANT MATTERS

During the course of the audit several important issues were identified that were not specifically related to the stages in the management of the project cycle. These other significant matters for attention are as follows:

4.K.1 The CBCIP does not have a formal Communications Plan

Clause 10.1 and Schedule “C” to the CBCIP Agreement requires that Canada and British Columbia develop and deliver a “...Communication Plan for the term of this Agreement which will enhance opportunities for appropriate, continuous and consistent recognition for co-operative activities under this Agreement”.

It is now more than two years since the Agreement was signed on October 10, 2000 and no formal, approved Communication Plan is in place. A draft Plan had been prepared by MCSE but has not to date been submitted to the Management Committee for approval.

According to MCSE, resources were concentrated on implementing the processes for project approvals and not dedicated to administrative details.

This is considered significant since the Communication Plan deals with how approved projects are to be announced, how costs will be shared, and so on. Without an approved Communications Plan, these activities have been developed and delivered without the oversight or approval of Management Committee.

News Release and Backgrounders are prepared when projects are ready to be announced. We noted that this information is not found on the provincial project files but is contained in the federal files at WD.

CBCIP signs indicating joint federal and provincial funding are being sent to recipients but the process for this is not transparent. There is no record in the provincial project files that the required signs have been ordered or delivered to recipients.

Recommendation

The Communication Plan should be finalized and approved by Management Committee as soon as possible.

4.K.2 The CBCIP does not have a formal Audit Plan

Clause 8.5 of the CBCIP Agreement states that the expenditures incurred under the Agreement are audited annually in accordance with the Audit Frameworks in Schedule B to the Agreement. Clause B.3.1 of Schedule B to the Agreement requires that Management Committee establish an annual audit plan.

The first annual audit plan was prepared in 2002. This plan is in draft form and, has not been approved by Management Committee, or submitted to the Ministers.

Recipients under the CBCIP could be subject to audit or site visits from numerous interested organizations, such as:

- Office of the Auditor General of Canada (OAG)
 - OAG Environmental Commissioner
 - Office of the Auditor General of British Columbia
 - Provincial government Internal Audit
 - Federal government (WD) Internal Audit
 - CBCIP Environmental Assessment site visits
 - CBCIP engineering site visits
 - CBCIP program officer site visits
 - CBCIP financial audits of claims

Per Clause B.4.1(a) of Schedule B to the Agreement, the CBCIP audit plan should be collaborative to reduce the intrusiveness of numerous audits and site visits to recipients.

The CBCIP Agreement (Clause 8.5 and Appendix “B”) details an audit framework for the program which specifies, in part, that audits are to be conducted to: assess the overall management and administration of the program; to determine whether funds were expended for the intended purpose; to evaluate project compliance with applicable legislation with particular emphasis on environmental legislation; and, to ensure appropriate information and monitoring systems are in place for program audit and evaluation purposes.

In addition, Appendix B requires that the Management Committee sets aside resources to develop and implement an annual audit plan that conforms to program guidelines. Consistent with this requirement, WD, in November 2002, developed a draft comprehensive annual audit plan.

Recommendation

The annual audit plan should be finalized and submitted to Management Committee for approval as soon as possible.

Audits and site visits should be coordinated between the federal and provincial governments to minimize the intrusion to recipients.

4.K.3 Several CBCIP documents contain confusing terminology and dates

The CBCIP Agreement, the contracts with recipients, the Project Amendment Form, the Management Committee Briefing Binder, and SIMSI contain several dates which may lead to confusion. Not all parties involved with the program are using the dates consistently or in accordance with the specific definition. Further, not all of the terms are being used or understood in a consistent fashion by all parties involved in the Program.

The major misunderstanding appears to be between “commencement date” and “start date”. The start date is the date on which Management Committee approved the project and is the date after which eligible costs can be claimed by the recipient. Commencement date, however, is the date on which the recipient plans to begin work on the project. It was included in the contracts as a mechanism for ensuring sure that the recipients started the projects on a timely basis. The most important distinction between the two dates is that the start date cannot be altered whereas the commencement date could be changed by the recipient with the approval of the Joint Secretariat. We found that start date and commencement date were being used interchangeably by both recipients and program officers often leading to confusion.

For example, MCAWS has been completing the Project Amendment Form to request a change to “Start Date” when, in fact, this should be a request for a change to the “commencement date” of the project.

Recommendation

For clarity, “Start Date” should be defined in “Definitions” section of the contract with the recipient.

CBCIP management and staff should ensure that specific terminology with a specific definition is used correctly to avoid confusion or possible future disagreements about the eligibility of claimed costs.

4.K.4 MCAWS does not have any processes in place to follow up on the return of signed contracts

MCAWS sends contracts to recipients for signature but there is no deadline date for signing the contract provided in the covering letter and no process in place for follow up to ensure that the document is returned on a timely basis. In February 2003, we found that there were 13 unsigned contracts for Green projects that had been outstanding since July to September 2002 (six to eight months).

When MCAWS staff contacted the 13 recipients they found that, in some cases, there were disagreements with certain terms of the contracts and that the recipient planned on requesting changes. This is a problem in that the recipient disagrees with the contract terms, is not contacting MCAWS, but is still proceeding with the project implementation based on the approval from Management Committee.

Analysis of all 103 approved projects indicating the following:

Time for Contract to be Returned to MCAWS/MCSE	No. of Projects
Not yet sent	19
Sent 6 to 8 months before February 17, 2003 but not yet returned	13
Sent less than 30 days before February 17, 2003 but not yet returned	6
Returned within 30 days or less	41
Returned between 31 and 131 days	16
Returned between 132 and 203 days	8
Total Approved Projects	103

Recommendation

The covering letter sent with the contract should contain a date by which the document must be signed and returned to the provincial Ministry, otherwise the contract expires.

MCAWS (and MCSE) should implement a formal follow-up procedure to ensure that signed contracts are returned on a timely basis in order that problems are identified and resolved as soon as possible.

4.K.5 Project descriptions are insufficient for monitoring and audit purposes

Appendix 1 to the contract with the recipient contains the description of the project being funded by the CBCIP. During the review of the project files, CAC noted that there were minimal project descriptions in the contracts. This is a significant concern especially for major projects and for projects that were scoped down from the original application.

CAC was advised by MCAWS that the province made a conscious decision to use minimal project descriptions. The Province wanted to use an outcome-based description to give the recipient latitude in reaching that outcome. The B.C. ministries included some outputs in the description to satisfy federal requirements.

We noted that there are, in some cases, vast differences between the project description on the original application and the approved project. In some cases a number of revisions may have taken place, some of which are not fully documented on the provincial project file. This is particularly the case for discussions and meetings held between the applicants and the MCAWS engineers.

In addition, it is not evident that the recipient and the province are both aware of all revisions that have been agreed to between the original application and the final signed contract. The minimal project descriptions are also a concern for claiming of costs. It may be very difficult to determine eligible project costs and audit a project if there is not a clear understanding of the limitations of the project, the project deliverables and milestone dates.

During our prepayment site reviews the minimal project description in the draft contract was an issue for the Green project with the GVWD. (Seymour Filtration Plant Project - total eligible cost \$150 million). It was obvious during the site visit that the applicant and MCAWS were not clear on exactly what was being funded under the CBCIP and when the project had to be completed.

Recommendation

Significant scope changes and revisions to the original application should be clearly documented on the project file. There should also be a certification on file signed by the applicant in which they agree to the changes and revisions.

MCAWS and MCSE should use more detailed project descriptions in their contracts in order to provide a framework for future monitoring and audit of projects.

**APPENDIX A
PERSONS INTERVIEWED**

Western Economic Diversification Canada

- Donna Mandelkau Krotec, Program Manager

Ministry of Competition, Science and Enterprise, Economic Policy Division, Regional Economic Development

- Norman Lee, A/Director
- Iris Gilchrist, A/Manager

Ministry of Community, Aboriginal and Women Services, Local Government Services and Infrastructure

- Julia Duff, A/Director
- Sean Grant, Financial Analyst

Ministry of Community, Aboriginal and Women Services, Financial Services Branch

- Jim MacAulay, Manager, Financial Operations