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REPORT OF THE

AUDIT OF THE
OFFICIAL LANGUAGES IN EDUCATION PROGRAM (OLEP)
AND THE “INTERGOVERNMENTAL CO-OPERATION”
COMPONENT OF THE
PROMOTION OF OFFICIAL LANGUAGES PROGRAM (POLP)

CORPORATE REVIEW BRANCH
DEPARTMENT OF CANADIAN HERITAGE

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Canada



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EXECUTIVE SUMMARY

The audit of official languages programs for the education and promotion components was identified by the Corporate Review Branch in its 2002-03 annual audit plan.

The purpose of the audit is to provide program management with reasonable assurance regarding the soundness of its management process, to identify areas of greatest risk and to determine corrective action to be taken in the context of federal-provincial/territorial relations.

The conclusions of the audit team are based on the analysis of findings against predetermined criteria and reflect the audit work done between October 29, 2002, and January 31, 2003. In our opinion, we have completed a sufficient amount of audit work and gathered the necessary evidence to support the conclusions in this audit report.

In general, the audit team found that:

- the current management framework and management practices at the Official Languages Support Programs Branch (OLSPB) are appropriate for ensuring the compliance, effectiveness and integrity of all the programs audited;
- on the whole, the information used for decision-making and preparing reports is relevant, but there was insufficient monitoring in place to ensure that the information provided by recipients is reliable and timely;
- OLEP and POLP risk-management strategies and practices are not sufficient to conclude whether they are appropriate and results-based, and they require further development.

The audit team identified management practices and procedures that need to be reviewed so they can be improved.

We noted that the program terms and conditions must be updated to reflect the numerous changes made when the two most recent Protocols were signed. Some of these improvements include establishing a formal risk-management strategy, establishing a formal process for allocating funding for the Special Investment in Education Initiatives and identifying better accountability mechanisms. These improvements would enable the Department to ensure due diligence and obtain reasonable assurance that the financial information provided by recipients is reliable and demonstrates that the funding has been used for the intended purposes.

For POLP, the necessary improvements involve identifying the measures in the action plans of the agreements relating to services which would enable the Department to



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obtain progress reports that better link the action plans and best describe the results achieved with the funding. It is also recommended that there be a review of the current process to ensure that these reports are received in a timely manner, in order to report on program results.



1.0 Introduction

The need for an audit of the Official Languages in Education Program and Promotion of Official Languages Program was identified by the Corporate Review Branch in its 2002-03 annual audit plan, following an overall risk analysis of all programs in the Department.

The first part of this chapter provides an overview of the programs and their components that were audited. It is important to describe each of these components in order to better understand the scope of the audit and the observations presented in this report. The second part provides information about the context of federal-provincial/territorial relations and illustrates their impact on the management of federal support. The third part provides details about major changes made by the Official Languages Support Programs Branch (OLSPB) in administering its programs during the audit period. These changes were considered during the analysis of information collected and will be commented on, since these have a significant impact on program delivery.

A. Description of programs

Official Languages in Education Program (OLEP) - The OLEP was created in the early 1970s, in response to the report of the Royal Commission on Bilingualism and Biculturalism which acknowledged that providing education in the minority language and teaching the second language resulted in additional costs to provincial and territorial governments.

Through federal-provincial/territorial agreements, the Government of Canada helps the provinces and territories offer members of official-language minority communities (Anglophones in Quebec and Francophones outside Quebec) the chance to be educated in their first language. This assistance is also intended to allow all Canadians to learn English or French as a second language at primary and secondary school. The annual funding budget for this program is approximately \$164M.

Since 1983, a Protocol for Agreements was reached between the Government of Canada and the provincial/territorial governments (represented by the Council of Ministers of Education, Canada (CMEC)), for a five-year period, with respect to minority-language education and second-language instruction. This Protocol is the instrument used in drawing up agreements with each province and territory to administer the OLEP and with the CMEC to administer both program components. The Protocol in effect during the audit period was reached on



February 23, 2000, for 1998-99 to 2002-03. The concept of action plans, which must now be included in the agreements, is based on this version of the Protocol.

The OLEP also has two components: the **Summer Language Bursary Program** (SLBP) and the **Official-Language Monitor Program** (OLMP). These two components are administered by the CMEC. Created in 1971, the SLBP provides young Canadians with the opportunity to learn English or French as a second language or, for Francophone minorities, to improve their first language skills. Every year, more than 7,000 Canadian students take part in this program, which has an annual budget of \$11.4M. The OLMP was created in 1973 and provides young people at the post-secondary level with the opportunity to work in a second-language or French-as-a-first-language classroom. Approximately 900 Canadian students participate every year in this program, which has a budget of \$6.8M.

The OLEP also has a funding envelope called **Special Investment in Education Initiatives**. This special envelope, allocated since 1993, provides funding for short-term school governance initiatives or projects designed to provide minority communities with quality education in their language and to support post-secondary education in French in certain provinces and territories. Since there is no link with the Protocol as regards the use of these funds, special agreements are reached between the Department and the provinces and territories. These governments must first develop action plans that describe planned measures, the amount of funding from each party and the expected results, in order to negotiate an agreement. The annual budget for this program is \$33M.

Promotion of Official Languages Program (POLP). - The “Intergovernmental Co-operation” component of POLP is also part of the audit mandate. This program helps provincial and territorial governments to:

- provide services in the language of the official-language minority;
- promote the recognition and use of English and French; and
- foster closer relations between the two official-language communities.

Under this program component, five-year bilateral agreements have been negotiated with most provincial and territorial governments. As with the OLEP, governments have developed action plans describing planned measures and expected results. The program costs are usually shared equally by the two orders of government.



The assistance provided by the Department applies only to the initial implementation period of activities or measures in the action plans; it cannot be used as permanent or ongoing funding. For the Yukon and the Northwest Territories, the federal government is committed to covering all the costs of delivering French-language services. For 2000-01, the amount of funding provided under this program was \$11.6M.

B. Context of federal-provincial/territorial relations

The Framework Agreement to Improve the Social Union for Canadians (1999) sets parameters for the federal government's spending power in areas under the exclusive jurisdiction of the provinces and territories. This framework recognizes that "conditional social transfers have enabled governments to introduce new and innovative social programs, such as Medicare, and to ensure that they are available to all Canadians. When the federal government uses such conditional transfers, whether cost-shared or block-funded, it should proceed in a co-operative manner that is respectful of the provincial and territorial governments and their priorities."

The federal government bases its intervention in education (OLEP) and with regard to provincial and territorial services to the minority communities (POLP), two areas of exclusive provincial and territorial jurisdiction, on its "spending power."

These characteristics have significant impacts on the agreements themselves, procedures for submitting and approving funding applications, communications concerning these procedures and financial accountability:

contribution agreements are agreements from minister to minister, from Crown to Crown; they express a political will to co-operate in order to achieve common goals;

the preparation and submission of action plans by the provinces and territories and approval of these action plans for funding by the Minister of Canadian Heritage follows a process that is agreed upon, set in motion by a press release announcing program budget approval and clarified in the contribution agreements;

the approval of Canada's contribution to each province or territory is part of a historical process of intergovernmental co-operation and it represents Canada's



recognition of the complementarity between the results sought by the province/territory in its area of jurisdiction with Canada's assistance and the national results sought by Canada through its funding.



C. Changes to program administration

After the Government of Canada adopted a modern management framework to provide better service to the public and released the document *Results for Canadians*, the OLSPB adopted a new management plan in 2000-01 that includes various measures to make the necessary changes in order to adapt to the Government of Canada's management framework.

In 2000-01, the OLSPB developed and implemented a new *Official Languages Support Program Results-Based Management and Accountability Framework*. This dynamic framework is an important milestone in adopting a results-based management method. Its purpose is to clarify program objectives by stating clear and achievable goals and expected results. In addition to being very useful to OLSPB employees, it is also used as a reference tool for program recipients.

While preparing this framework, the OLSPB made every effort to implement new measures to improve its management practices and increase due diligence. Thus during the audit period:

- i. The Department offered a series of due diligence workshops at headquarters and in the regions;
- ii. A National Grants and Contributions Review Committee was created to establish an ongoing audit process for program delivery; and
- iii. The OLSPB provided training to recipients on preparing funding applications using a result-based approach, including drafting action plans.

We have considered these changes and the new context in which the OLSPB conducts audits and have adjusted the scope accordingly.

2.0 Objectives of the audit

The purpose of the audit is to provide program management with reasonable assurance regarding the soundness of its management process, to identify areas of greatest risk and to determine corrective action to be taken in the context of federal-provincial/territorial relations. Therefore, the purpose of the audit is to determine whether the following objectives were met:



- The management framework and practices are appropriate for ensuring the compliance, effectiveness and integrity of all the programs audited.
- The information used for decision-making and preparing reports is reliable, relevant and timely.
- The risk-management strategies and practices are appropriate and results-based.

3.0 Scope of the audit

The audit dealt with all the activities of the Official Languages in Education Program (OLEP) of Canadian Heritage (PCH). It considered the management framework and various program delivery mechanisms, including these components: Summer Language Bursary Program (SLBP) and Official-Language Monitor Program (OLMP), administered by the Council of Ministers of Education, Canada (CMEC).

Since a new agreement was reached in February 2000 and new management measures were implemented in 2000-01, the audit examined files for funding provided during the two previous full years, from April 1, 2000, to March 31, 2002. Since separate agreements are negotiated for the Special Investment in Education Initiatives program, the audit covered the three previous full years starting on April 1, 1999.

For the “Intergovernmental Co-operation” component of the Promotion of Official Languages Program (POLP), the audit included regional and national files and considered the management framework and the various program delivery mechanisms for funding provided between April 1, 2000, and March 31, 2002.



The following table summarizes the scope of the audit:

Program	Total budget	\$ value of files audited	% of \$ files audited	total # of files	# of files audited	% of files audited
1999-2000 Fiscal Year						
Special Initiatives	18,944,225	9,421,000	50%	12	4	33%
2000-01 Fiscal Year						
OL in Education	164,004,000	119,164,000	72%	13	5	38%
Summer Language Bursary	11,402,000	11,402,000	100%	1	1	100%
OL Monitors	6,791,000	6,791,000	100%	1	1	100%
Special Initiatives	16,763,750	7,875,000	47%	12	4	33%
Promotion of OL	11,609,000	4,880,000	42%	12	4	33%
Total	210,569,750	150,112,000	71%	39	15	38%
2001-02 Fiscal Year						
OL in Education	164,004,000	119,164,000	72%	13	5	38%
Summer Language Bursary	11,402,000	11,402,000	100%	1	1	100%
OL Monitors	6,791,000	6,791,000	100%	1	1	100%
Special Initiatives	17,189,500	6,793,000	40%	12	4	33%
Promotion of OL	11,609,000	4,880,000	42%	12	4	33%
Total	210,995,500	149,030,000	71%	39	15	38%

4.0 Approach and methodology

The audit was conducted in three phases: planning, the audit itself and the drafting of the report.

Planning involved the following activities:

1. Review of the key documents relating to program administration (a list of the documents examined during the audit is provided in Appendix A) in order to gain an understanding of the OLEP and the POLP.
2. Interviews with the Director General of OLSPB, some managers and program officers included in the audit at Headquarters.
3. Review of at least one sample file for each sub-program and drafting of the audit program based on predetermined audit objectives and criteria.
4. Sampling of files to be reviewed, manually and taking into account the geographic distribution of files and the dollar value of funding.

The audit included mainly:

1. Detailed review of files selected with reference to the audit program and gathering information on each of the files examined;
2. Analysis of management framework information and information compiled during the file review, as well as identification of the findings.

The report drafting phase included compilation of the file review results, validation of certain findings with OLSPB employees, and preparation of the draft report for discussion with the Corporate Review Branch.

5.0 Conclusions

In our opinion, the existing management framework and management practices at OLSPB are appropriate for ensuring the compliance, effectiveness and integrity of all audited programs. The information used for decision-making and preparing reports is, in our opinion, relevant on the whole, but there was insufficient monitoring in place to



ensure that the information provided by recipients is reliable and timely. OLEP and POLP risk management strategies and practices are not sufficient to conclude whether they are appropriate and results-based and they require further development.

We have identified practices that need to be reviewed so they can be improved. These are described in the following section, *Observations and Recommendations*.

6.0 Observations and Recommendations

6.1 Management framework for official languages programs

6.1.1 Program terms and conditions

The terms and conditions of the audited programs were not revised to reflect the numerous changes made when the two most recent Protocols were signed. The most recent Treasury Board Secretariat (TBS) authorization is dated April 28, 1993, for the OLEP and March 22, 1990, for the POLP.

The Protocol for Agreements between the Government of Canada and the provincial/territorial governments is the instrument that, among other things, defines OLEP's program objectives, support categories and total amount for each province and territory's action plan. The most recent Protocol for Agreements was reached in February 2000 and sets out the budget for a five-year period and introduces the concept of results-based management, but no new terms and conditions were presented to TBS.

Introducing the action plan approach was a change from the approach set out in the previous terms and conditions. Under these terms and conditions, OLEP funding was allocated based largely on an annual Statistics Canada calculation establishing the number of full-time students enrolled in the schools, and partly on a discretionary basis. With the introduction of the action plan approach, this formula is no longer the basis for allocations, but instead was used to determine the past reference level for allocating non-discretionary funding among the provinces and territories.

In our opinion, the program terms and conditions should have been reviewed and communicated to Treasury Board Secretariat in order to reflect these changes.

6.1.1.1 Recommendation



The OLSPB should review its program terms and conditions in order to reflect the numerous changes to comply with the Policy on Transfer Payments and obtain TBS approval.

6.1.1.1 Management response

We accept this recommendation. In the context of results-based management, over the past two years the OLSPB has begun a restructuring of its programs, including a review of its program terms and conditions. This review is under way and is being discussed with Treasury Board. The Department expects to obtain Treasury Board approval of its new terms and conditions in the summer of 2003.

6.1.2 Risk management

The review of the management framework documentation, the interviews with program managers and the file review did not enable us to identify a formal management process for risks associated with the programs. No formal strategy was developed to identify, reduce or monitor the risks that might affect the achievement of the objectives of the Official Languages Support Programs.

Under the TBS Policy on Transfer Payments, departments must develop a risk-based audit framework. Risk management must be an integral part of program management and administration and must influence the development of administrative, operational and financial controls.

The OLSPB has introduced control activities comparable to risk-management measures. Although they could be improved, these measures are a step in the right direction, namely, the requirement for action plans to organize and announce planned education or service-related measures, the review of progress reports by an appointed committee and the authorization of payments only when the conditions of the contractual agreement have been met.

However, we noted that the Program had problems with the new requirements with regard to results measurement and the production of progress reports by recipients. The Program was not able to demonstrate to us that accountability mechanisms were in place in each jurisdiction.



6.1.2.1 Recommendation

The OLSPB should study the inherent risks of each of its programs and identify appropriate means and controls to reduce these risks

6.1.2.1 Management response

We accept this recommendation. The OLSPB is currently working on developing a risk-based audit framework (RBAF) that will be submitted to Treasury Board at the same time as the program terms and conditions (summer 2003). This framework is based on all the audits of programs and recipients conducted over the past two years, and its purpose is to identify the main risks that require control measures. The OLSPB identified the use of funding and management information as some potential risks. Measures will be provided in the framework to reduce and control these risks.

6.1.3 Action plans and progress reports

During the 2000-01 year, the OLSPB implemented a new *Official Languages Support Program Results-Based Management and Accountability Framework* to administer all its programs. For cost-shared funding, recipients must now prepare an action plan describing for each funding objective the measures or activities it plans to implement to meet the program objectives, as well as the expected results for each of these activities.

▶ Official Languages in Education Program (OLEP)

The OLEP file review showed that the action plans submitted by the provinces/territories are meticulously reviewed by the program officers and that they are the result of lengthy negotiations between the parties involved. The OLSPB ensures that the activities to be completed are in keeping with each program's objectives, that the expected results are achievable, quantifiable and measurable and that the performance indicators are realistic. These plans are then attached to the framework agreements.



Payment is contingent upon receipt and approval of recipients' progress reports. The file review showed us that, for the OLEP, the provinces and territories generally meet this condition, since at the beginning, program managers provided each jurisdiction with a template to help them draft the report, without imposing a model.

► **Promotion of Official Languages Program (POLP)**

For the POLP, however, our review showed that the provinces and territories are at very different levels of development with regard to the action plans. Some jurisdictions describe very high-level measures and results that are difficult to measure. Some action plans, for example, do not indicate the results or impact and do not provide any budget or cost breakdown, while others are well organized, detailed and contain measurable results.

With regard to the preparation of progress reports, although some guidelines have been provided, no specific model was given to the jurisdictions. The program managers have preferred to give recipients greater latitude so that they can co-ordinate the collection of information from the various participating entities as they see fit. Accordingly, we have observed that for certain jurisdictions the progress reports submitted did not make sufficient reference to the action plans and/or did not indicate what progress was made.

In our opinion, the descriptions contained in the action plans for some jurisdictions in the POLP are too vague for the Department to obtain progress reports demonstrating that results were achieved with the program funding.

In addition, waiting for the revised reports means that the Department does not receive timely information in order to be able to report on the program results.

6.1.3.1 Recommendation

For the POLP, the OLSPB should implement measures to ensure that:



- the action plans of the provinces/territories contain more specific measures in order to provide a closer link with the progress reports;
- the recipients' reports provide more information about the results obtained so the Department can report on the program results;
- the progress reports are sent to the Department on time.

6.1.3.1 Management response

We accept this recommendation. Future action plans certainly could be improved, but they will inevitably reflect the level of development of official-language services in each jurisdiction. In the latest cycle of co-operation, PCH worked with the jurisdictions to improve the progress reports, and this initial experience required a significant time investment. It should be remembered that this entire action plan approach was a new way of doing things for everyone and that it is normal to go through an adjustment period.

In the fall of 2003, a study of the key problems found during the latest cycle of action plans and progress reports will be conducted to establish a strategy that would enable us to identify and implement improvements. This strategy will reflect the need to report on results obtained based on the measures in the action plans and the need to streamline the follow-up process and obtain reports in a timely manner. The improvements that were identified will be an integral part of the federal-provincial/territorial service agreements that will be negotiated with the provinces and territories for signature in 2004-05.

6.1.4 Special Investment in Education Initiatives

For the OLEP *Special Investment in Education Initiatives* budget, the amount of funding for each jurisdiction is not determined in advance. This is "national" discretionary funding (around \$18M) that is not covered by the Protocol. The allocation of funding is based on predetermined criteria and follows a bilateral negotiation process. Special



agreements with action plans are negotiated and signed at the same time as OLEP agreements.

Based on the information gathered during interviews with managers and the file review, we have not been able to identify a formal process followed by the OLSPB for decision-making regarding the entire budget for funding allocated for the Special Initiatives. There is no horizontal file showing the selection of projects funded compared to all the applications submitted. The information on the Recommendation Approval Form (RAF) only explains the reasons for the choice of the project in relation to the program objectives.

The OLSPB is therefore unable to demonstrate that the process for allocating national funding was provided in accordance with the due diligence principle.

6.1.4.1 Recommendation

The OLSPB should establish a formal process demonstrating that the decisions justify the allocation of the entire budget to the provinces/territories in relation to the funding allocated for the Special Initiatives.

6.1.4.1 Management response

We accept this recommendation. Under the Special Initiatives, funding is allocated through a bilateral negotiation process and is subject to discussion among the managers responsible for various files. This informal process has always been documented in the individual files of the provinces and territories. In light of the recommendation, when preparing the strategy for negotiating targeted education measures in the fall of 2003, we will formalize the process by documenting the strategy and the related decisions for all provinces and territories.

6.2 Program delivery



6.2.1 Interim payments

The negotiation process for OLEP and POLP agreements with the provinces/territories is rigorous and at the same time very interactive. The agreements are similar for each program, and the action plans are carefully reviewed and require a considerable exchange of correspondence. In some cases, it can take up to two years to negotiate an agreement. According to the terms and conditions for payment described at the signing of the agreements, the third payment in each fiscal year is payable following the receipt and approval of the recipients' progress reports, six months after the end of the fiscal year.

The file review for OLEP and the Special Initiatives showed that interim payments had to be provided for certain recipients when the agreement was negotiated, so the province/territory could continue to engage in activities outlined in the action plans during negotiations. These interim payments are based on the total annual funding set out in their action plan, in contrast to the terms and conditions for payment described in the signed agreements.

Since for interim payments the recipient is not subject the payment clauses normally set out in an agreement, in our opinion, there is a significant risk that the Department would not be able to obtain a detailed report on the activities carried out before the signing of the agreement.

For example, when an agreement is signed for which interim payments were made 18 months after the effective date, the agreement stated that the recipient had to report on the activities carried out during the interim funding period. At the time of the audit, in January 2003 or 32 months after the agreement became effective, no progress report had been received.

6.2.1.1 Recommendation

When interim payments must be made, the OLSPB should ensure that the terms and conditions for payment, similar to those in the signed agreements, are applied.

6.2.1.1 Management response



We accept this recommendation. If, while the next agreements are being negotiated, there are exceptional delays that require us to consider interim payments, we will establish payment conditions similar to those in the signed agreements.

6.2.2 Clarification regarding public information

Section 7 of the Protocol and Appendix A of the OLEP agreements include a number of clauses regarding “public information.” Similar clauses also appear in several POLP agreements, e.g. section 14.2 of the agreement states that “*the two parties agree to develop a program ... that includes ongoing recognition of Canada’s and the province’s respective contributions ... including mentioning these contributions in all promotional or information documents regarding measures in agreements.*” [Translation]

We noticed that for all the programs audited, no further details were sent to the province/territory on how to present this acknowledgement.

6.2.2.1 Recommendation

The OLSPB should include an additional clause in the agreement to clarify and explain to contribution recipients the various procedures to follow with regard to public information.

6.2.2.1 Management response

We accept this recommendation in part. Federal government visibility with regard to federal-provincial co-operation can be achieved in various ways. It would be unrealistic to think that we could cover every situation in an agreement clause. In the past, we have successfully used methods of acknowledgement such as press releases, announcements, and a plaque at a *centre scolaire-communautaire*. We would like to retain the latitude to determine with the province or territory how the participation of the federal government will be acknowledged. However, when drafting the next agreements, we will review the wording of existing clauses in order to make clarifications if possible.



6.2.3. Financial reports

For the OLEP, section 3.2 of the section “Financial accounts and statements” in Appendix A of the agreements states that the province/territory must provide “certified statements of expenses” on specific dates. Section 3.5 states that “the financial statements must be signed by a senior program officer and by one of the recipient’s senior finance officers, or any other person duly authorized by the province/territory and accepted by Canada.” [Translation] Similar conditions were also included in the agreements for the Special Initiatives.

The agreements do not contain a “Definitions” section to explain the terms: *certified statements*, *financial statements*, *accepted by Canada*, or any other terminology used in the agreement to authenticate financial data.

When financial information is received by the Department, it is sent to the Grants and Contributions Secretariat to be examined by a financial advisor. The financial advisor fills out a detailed table to ensure that the amounts claimed match the amounts in the action plan budget under the appropriate headings before recommending payment. This financial information is signed by a program official and an official from the recipient’s finance unit.

In our opinion, OLSPB’s monitoring process does not provide reasonable assurance that the financial information is reliable and that the funding allocated is used for the intended purposes. For example, our review of certain financial reports in the files show that the financial information submitted by some recipients indicates that the actual expenses incurred are identical to the amounts of funding set out in the action plans.

The OLSPB acknowledges that the provinces and territories have accountability mechanisms for the final recipients of contributions. For example, the audit of one recipient province, which was conducted in 2001, indicated that there were effective mechanisms in place. With regard to the jurisdictions audited, however, we have not observed that the OLSPB reviewed accountability mechanisms in order to be able to pass judgement.

6.2.3.1 Recommendation

The OLSPB should review the bilateral agreements for the OLEP and the Special Initiatives in order to clarify the terminology used for authenticating the financial data submitted by provinces/territories that received a contribution.



- **The OLSPB should develop appropriate accountability mechanisms so that it can demonstrate reasonable assurance of the reliability of financial information reported by OLEP recipients.**

6.2.3.1 Management response

We accept this recommendation. During the next co-operation cycle in 2004-05, we will review the clauses in the agreements in order to better define the terminology used to describe the financial data required.

We accept this recommendation. However, we want to highlight the characteristics of federal-provincial/territorial co-operation. When the federal government intervenes in areas of provincial/territorial jurisdiction, it must do so in co-operation with the provinces and territories. With respect to education, our co-operation with these governments goes back over thirty years and has over the years helped establish a climate of co-operation in an area of provincial and territorial jurisdiction.

In the fall of 2003, we will begin an analysis of the accountability methods set out in the agreements in order to identify ways to obtain reasonable assurance of the reliability of the financial information, while at the same time considering the accountability frameworks that already exist in these governments. We may, for example, ask for a description of the accountability mechanisms used in each jurisdiction for administering funding committed by both levels of government. The methods identified should allow the Department to analyze the current control framework for expenses and, if necessary, to take the necessary measures. This initiative will be incorporated into our risk-based audit framework and will be included in the next agreements negotiated with the provinces and territories for signature in 2004-05.



List of documents examined during the audit

Official Languages Act

Department of Canadian Heritage Act

Treasury Board Policies on Transfer Payments (June 2000 version)

Program Terms and Conditions

Management and Accountability Framework for Official Languages Support Programs

Framework for Identifying Risk in Grants and Contributions Programs - Office of the Auditor General of Canada (March 2000)

Modernizing Accountability in the Public Sector - Report of the Auditor General of Canada, December 2002

Audit of Grants and Contributions Programs - Officer of the Auditor General Of Canada (May 2001)

Essential Elements of Due Diligence - Corporate Review Branch

Organization chart of Canadian Heritage

Organization chart of Official Languages Support Programs Branch

Strategic Objectives of Canadian Heritage

Canadian Heritage Annual Report on Official Languages (2000-01)

Official Languages - Interdepartmental Co-operation (2000-01)

2000-2005 Evaluation and Audit Plan

Audit Report on the Agreement with the Government of Nova Scotia regarding Minority-Language Education and Second-Language Instruction