



Clarification of Audit Roles

ISSUE

- Clarification of Provincial and Federal Audit Roles as it pertains to Section 2.7.8.

2.7 RECORD KEEPING AND AUDIT

2.7.8 A final provincial claim must be validated by a provincial auditor, and/or a commercially engaged audit firm, in accordance with accepted audit practices. Validation by the provincial auditor asserts: that the claim reconciles to the audited financial statements of the province; claimed expenditures are incurred, paid, recorded separately, and adequately supported; and provincial systems/controls used for recording event-specific and federally eligible expenditures support the claim, are sufficient and operate effectively. The Public Safety Canada Regional Director is the point of contact for provincial auditor questions regarding claim administration, DFAA eligibility and DFAA interpretations. Incremental costs for auditors (over and above full-time provincial employees) are eligible for cost-sharing.

SECTION 2.7.8 IS AMENDED TO THE FOLLOWING:

2.7.8 A final provincial claim must be validated by a provincial auditor, and/or a commercially engaged audit firm (auditor), in accordance with accepted audit practices. Validation by the auditor asserts that the claim reconciles to the audited financial statements of the province; claimed expenditures are incurred, paid, recorded separately, and adequately supported. The Public Safety Canada Regional Director is the point of contact for audit questions regarding claim administration, DFAA eligibility, and DFAA Guidelines interpretations. Incremental costs for auditors (over and above full-time hours) are eligible for cost-sharing.