

General Assessment (GA) Workbook

Indian and Northern Affairs Canada (INAC)

July 7, 2010 – Final Version

General Assessment (GA) Workbook

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1. Purpose of Workbook:

This workbook has been prepared so organizations receiving funding from INAC may familiarize themselves with the General Assessment (GA); apply it to their own situation; and provide comments on its format and content. All comments will be taken into consideration by INAC in developing this management tool.

2. Background:

The Treasury Board *Policy on Transfer Payments* requires that all federal departments apply a more recipient specific, risk-based approach to managing transfer payments. It is part of federal initiatives to strengthen accountability and improve results for Canadians

INAC is developing the GA as part of phasing in the new policy. A standard workbook will be used to ensure:

- the new policy requirements are met;
- organizations seeking or receiving funding are treated in a fair and consistent manner; and
- due diligence is exercised and can be demonstrated

The GA is intended to support ongoing communications between INAC and funded organizations on the management of funding agreement issues that may impact the effective deliver of programs and services and the ongoing development and progress of the

organization. It will come into use in the fall of 2010 in preparation for the 2011-2012 fiscal year.

3. How it Works

The GA identifies five potential sources of risk or “Risk Factors”. These are subdivided into “Considerations” to be reviewed when evaluating each source of risk.

For each “Consideration” there is a set of descriptions or “Benchmarks” as to what a low, medium and high risk situation looks like. These descriptions are based upon past experiences.

To complete the GA, information about the funded organization is compared to these benchmarks – to see which description is the best match. The GA Report summarizes the findings of all these comparisons and determines a risk level.

4. Completing the GA

A GA will be completed, at least annually for each organization, using information collected throughout the year in managing the funding agreement(s). It should take a half-day to complete for more complex organizations.

The GA will provide a quick snapshot of each funded organization’s performance relative to its funding agreement and highlight risks that may impact upon

future performance. Organizations are categorized as facing low, medium or high risk.

Upon completion of the GA Report, INAC will meet with all funded organizations facing significant risk. The objective would be to verify the findings and arrive at a plan for managing these risks – in order to support positive results and avoid negative outcomes. The ultimate objective is to support the effective delivery of public services, the management of public funds and the ongoing development and progress of the organization.

Managing risk identified by the GA may require action by the funded organization, INAC or third parties (e.g. advisory and support organizations). Organizations in lower risk situations may be able to take advantage of certain benefits available under the new policy.

5. Types of Funding Relationships

The workbook is divided into two parts:

- **Part A** is used for more complex funding relationships. For example, with Aboriginal governments or organizations, with whom INAC has an ongoing relationship (given INAC's mandate), and who may manage a broad range of public services;
- **Part B** is used for less complex funding relationships. For example, the funding of a one-time project or various organizations for a specific service

6. Additional Information

Materials on the Treasury Board Policy and INAC's response to it are available on INAC's website at <http://www.ainc-inac.gc.ca/ai/arp/trp/ptp/index-eng.asp> or by contacting your Funding Services Office.

GA Workbook: Part A

for use with

Multi-Program Agreements

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1. When to Use the GA Workbook: Part A

Part A is used for complex funding relationships. For example, it is used for Aboriginal governments or organizations, with whom INAC has an ongoing relationship (given INAC’s mandate) and who may manage a broad range of public services.

The GA Workbook: Part A will be completed annually for each organization or in the planning stages of a new funding agreement. It will use information collected throughout the year in managing the funding agreement(s).

2. How to Use the GA Workbook: Part A

The GA Workbook: Part A identifies five potential sources of risk or “Risk Factors”. These are subdivided into “Considerations” to be reviewed when evaluating each source of risk.

Annex: A provides a summary of the risk factors and considerations used in Part A.

For each “Consideration” there is a set of descriptions or “Benchmarks” as to what a low, medium and high risk

situation looks like. These descriptions are based upon past experience.

To complete the GA, information about the funded organization is compared to these benchmarks – to see which description is the best match. The GA Report summarizes the findings of all these comparisons and determines a risk level

You should review the full instruction set before starting.

3. Forms

Annex B provides the three forms used to complete Part A of the GA

- Form 1: Organizational Risk Rating
- Form 2: Program Specific Risk Rating
- Form 3: Key Findings and Recommendations

Part A: Summary of Risk Factors and Considerations

Risk Factor	Considerations
1. Operating Environment	1.1 Emergency and Extraordinary Events
2. Governance	2.1 Capacity of Council/Board to Transact Business 2.2 Management Framework for Program Delivery 2.3 Mutual Understanding of Agreement Requirements 2.4 Accountability to Service Population
3. Planning	3.1 Strategic Plan 3.2 Operational Plan and Budget
4. Financial Management	4.1 Financial Position 4.2 Financial Records and Reporting 4.3 Finance Function 4.4 Status of (Financial) Remedial Plans
5. Program Management	5.1 Service Delivery 5.2 Service Policies and Plans 5.3 Staff Capacity 5.4 Reporting

Form 1: Organizational Risk Rating

Organization Name:					
Risk Factor	Consideration	Consideration Score	Risk Factor Score	Weight	Weighted Risk Factor Score
Column (1)	(2)	(3)	(4)	(5)	(6)
1. Operating Environment	1.1 Emergency / Extraordinary Events			x 2 =	
2. Governance	2.1 Capacity of Council/Board to Transact Business			x 4 =	
	2.2 Management Framework for Program Delivery				
	2.3 Mutual Understanding of Agreement Requirements				
	2.4 Accountability to Service Population				
3. Planning	3.1 Strategic Plan			x 2 =	
	3.2 Operational Plan and Budget				
4. Financial Management	4.1 Financial Position			x 3 =	
	4.2 Financial Records and Reporting				
	4.3 Finance Function				
	4.4 Status of (Financial) Remedial Plan				
5. Program Management (Information brought forward from Form 2)	5.1 Service / Project Delivery			x 4 =	
	5.2 Service / Project Policies and Plans				
	5.3 Service Delivery Capacity				
	5.4 Reporting				
Total					
Rating (Low 0 to 25) (Medium 26 to 51) (High 52 to 75)					

Form 1 (continued)

Annex B
(Page 2 of 4)

Step 1:

For each "Consideration" in column 2, determine the "Consideration Score" in column 3, by using the corresponding section of the workbook.

Compare the information you have about the organization to the "low", "medium", "high" benchmark in the workbook and select the best fit. Score "0" for low; "3" for medium; and "5" for high. Score "2" if the best fit is somewhere between "low" or "medium"; and Score "4" if it is somewhere between "medium" and "high". Enter the score on Form 1.

Note:

- (1) For risk factor 5 "Program Management " the scores will be brought forward from Form 2 - after its completion.
- (2) **If information is not available for scoring a consideration, enter "NS-3"** – (Not supportable and a score of 3 is applied)
- (3) If more than 20% of the scores are "NS-3" the GA is deemed not complete.

Step 2:

For each "Risk Factor" in column 1, determine the "Risk Factor Score" to be entered in column 4 by averaging the "Consideration Score" in column 3.

Step 3:

For each "Risk Factor" in column 1, determine the "Weighted Risk Factor Score" in column 6, by multiplying column 4 and column 5.

Step 4:

Total column 6 and enter the amount in the "Total" row at the bottom of the page.

Step 5:

Determine the "Rating" at the bottom of the form, based upon the total calculated in step 4
Ranges are: (Low 0 to 25); (Medium 26 to 51); and, (High 52 to 75) based upon a 1/3, 1/3, 1/3 distribution

Form 2: Program Management Risk Rating

**Annex B
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Consideration	Consideration Score							Average Score
	IGS Program # 1	Social Program # 2	Education Program # 3	Lands Program # 4	Ec Dev Program # 5	Capital Program # 6	Etc.	
5.1 Service Delivery								
5.2 Service Policies and Plans								
5.3 Staff Capacity								
5.4 Reporting								
Average by Program								
Best Fit at Risk Factor Level for “ Program Management (Overall)”								

Step 1:

Form 2 is completed on a program specific basis. For each “Consideration” in column 1, determine the “Score” for columns 2, 3, 4, etc. using the matching page in the workbook.

Compare the information you have about the organization to the “low”, “medium”, “high” descriptors and select the best fit. Use the same system for scoring as described for Form 1. Enter the score on Form 2.

Step 2:

For each “Consideration” in column 1, calculate the “Average Score”. Enter in the corresponding areas on Form 1

Form 3: Key Findings and Recommendations

Annex B
(Page 4 of 4)

Risk Factor and Consideration	Rationale for Score	Recommendations to Mitigate Significant Risk
Form 1 (Organization Level)		
1.1 Emergency / Extraordinary Events		
2.1 Capacity of Board / Council to Transact Business		
2.2		
Etc.		
Form 2 (Program Specific Level)		
Program #1 (Education)		
5.1 Service Delivery		
5.2 Service Policies and Plans		
5.3		
5.4		
Program #2 (Social)		
5.1		
Etc.		

As you complete Forms 1 and 2, on Form 3 enter a brief rationale for the score, and recommendations for managing high risk situations. This is key information to be generated by the GA.

<p><u>Risk Factor:</u> 1. Operating Environment</p> <p>The extent to which “foreseeable emergencies” or “extraordinary events” may impact the funding agreement.</p>	<p><u>Consideration:</u> 1.1 Emergency and Extraordinary Events</p> <p>Are there factors / changes in the operating environment which may impact the funding agreement (i.e. which collectively pose a risk to the funded programs supporting the health; safety; and welfare of those served by the funding agreement)?</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>The challenges faced by an organization change over time and may impact (positively or negatively) its ability to meet the requirements of its funding agreement. These changes may arise as a result of external events or decisions by the Board/Council to undertake a major initiative.</p> <p><u>Best Practice:</u> The organization sees change as part of its normal operating environment; tries to foresee change and its potential impacts; and plans accordingly. The organization seeks to balance the demands on it with its capacity to avoid disruption to funded services. For example:</p> <ol style="list-style-type: none"> 1) an emergency plan is in place to deal with foreseeable events which may threaten health and safety; physical assets; or service delivery. Such plans may include seeking external assistance (e.g. from a Provincial Emergency Measures Organization) 2) plans are in place to deal with extraordinary events that have or are occurring - to respond to urgent needs or to seek long-term benefits – and which may include seeking external assistance. For example, the opening or closure of a local industry which may impact service demands; the opening of an all-season roads or the early closure of winter roads which may impact service costs; undertaking a major initiative (e.g. negotiations, housing) which stretch leadership time, and financial and human resources, gang activity which may destabilize governance, building of s satellite college campus or improved Internet access which may support program delivery. 	
<p><u>Sources of Information / Evidence:</u></p> <ul style="list-style-type: none"> • existing documents detailing emergency management plans • field visits or presentations given by the funded organization • trends in emergency management requirements • comments / reports by Health or Public Safety Officials • media articles 	

	Low=0	Medium=3	High=5
Benchmarks	<p>Issues exist which are within the normal capacity of the Board/Council to manage (i.e. it is business as usual).</p> <p>The Board/Council has credible plans in place to manage potential impacts on funded programs from:</p> <ul style="list-style-type: none"> - foreseeable emergencies; and - extraordinary events that have or are occurring. <p>There is clear evidence of the plans being successfully exercised or implemented.</p>	<p>Issues exist for which plans are in place.</p> <p>The Board/Council has experienced some difficulties in managing emergencies or extraordinary events and it is not clear if the cause of these has been addressed.</p>	<p>Issues exist for which there is no credible plan in place and which collectively pose a risk to the funded programs supporting the health, safety, and welfare of those served by the funding agreement.</p>

Justification for Score	<p>Risk Score: ____</p>
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Mitigation Strategies (Required for Medium / High Risk Ratings)	
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<p><u>Risk Factor:</u> 2. Governance</p> <p>The extent to which the funded organization has stable and well functioning governance for purposes of managing the funding agreement.</p>	<p><u>Consideration:</u> 2.1 Capacity of Council/Board to Transact Business Is the Board/Council able to transact business?</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>As the funding agreement is a legal document, an organization must meet certain requirements for INAC to fund it; including:</p> <ul style="list-style-type: none"> - having a defined legal status (e.g. is a government or corporation); - maintaining its legal status (e.g. corporations file an annual return with Corporations Canada as to basic accountability requirements) - having a Board/Council which is willing and able to make legally binding decisions (e.g. follows the legal process required) <p>A stable, well functioning Board/Council supports a stable well functioning organization. It is able to respond in a timely manner to decisions required by INAC in order to initiate or manage funding agreements. As well, there is a seamless transition between Boards/Councils such that the capacity to make decisions and deliver services is not disrupted.</p> <p>In the absence of a well functioning Board/Council INAC may be unable to conduct business with the organization, services may be disrupted and accountability compromised. Remedial action may be required.</p>	
<p><u>Sources of Information / Evidence:</u></p> <ul style="list-style-type: none"> • The Default Prevention and Management Assessment process is the authoritative source of information (GA should not duplicate this work) • Corporation Canada data base or Provincial equivalent • Elections schedule and history from INAC data base 	

	Low=0	Medium=3	High=5
Benchmarks	<p>If a corporation, the funded organization is in good standing with Corporations Canada or its Provincial equivalent</p> <p>Elections result in a seamless transition between Boards/Councils and in Boards/Councils which are able to work together to make required decisions</p> <p>Where a Management Action Plan is required, it is in place and is achieving the required result.</p>	<p>If a corporation, the funded organization has not filed an annual return as required by Corporations Canada or its equivalent</p> <p>There is a potential for service disruption due to a lack of capacity of the Board/Council (e.g. there is an upcoming election and there is a history of election appeals / split councils)</p> <p>Where a Management Action Plan is required, a credible plan is in place and is being implemented, but has yet to achieve the required results.</p>	<p>If a corporation, the funded organization has lost its corporate status</p> <p>The Board/Council is unable to provide for the continued operation of public services. (e.g. the Board/Council is unable to establish a quorum or the vote required to make legally binding decisions)</p> <p>Where a Management Action Plan is required, the plan is not in place or is not being implemented</p> <p>Note: If a Third Party Funding Agreement Manager is required the situation is automatically scored high risk (5)</p>

Justification for Score	<p>Risk Score: ____</p>
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Mitigation Strategies (Required for Medium / High Risk Ratings)	
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<p><u>Risk Factor:</u> 2. Governance</p> <p>The extent to which the funded organization has stable and well functioning governance for purposes of managing the funding agreement.</p>	<p><u>Consideration:</u> 2.2 Management Framework for Program Delivery</p> <p>Is there a separation between the Board/Council and the administrative sides of the organization?</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>Separation of the governance and management functions supports independent oversight of the management of public services and expenditures and avoids errors, fraud and politicization of service delivery. In larger organizations such checks and balances are best achieved by having:</p> <ul style="list-style-type: none"> • different individuals occupy position within each function; and • a senior manager (e.g. Executive Director), plays a key role in coordinating all management functions and reporting to the Board/Council <p>In both large and small organizations, integrity of service delivery may be supported by:</p> <ul style="list-style-type: none"> • an Audit Committee which assigns individuals to oversee functions they are not engaged in • delivery of services and the making of expenditures in accordance with well defined policies • a formal appeal process on matters of individuals entitlement • administrative policies to guide sensitive matters (staffing, contracting, travel expenditures) • a formal process for the change of any policy within the Board's/Council's authority • experienced and knowledgeable staff supporting program and administrative functions • conflict of interest guidelines applicable to those in governance and administrative functions • an independent finance function (see risk factor 4.3) • ongoing audit and compliance activities 	
<p><u>Sources of Information / Evidence:</u></p> <ul style="list-style-type: none"> • Observation during field visits • Recent Readiness Assessment/ Default Prevention and Management Assessment Reports 	

	Low=0	Medium=3	High=5
Benchmarks	The Board/Council has a strategy for ensuring the separation of governance and management functions, the integrity of service delivery, and there is evidence of its implementation	The Board/Council has some checks and balances for ensuring the separation between governance and management functions, and the integrity of service delivery.	Instances of non-compliance have been found to be linked to a lack of checks and balances.

Justification for Score	Risk Score: ____
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Mitigation Strategies (Required for Medium / High Risk Ratings)	
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<p><u>Risk Factor:</u> 2. Governance</p> <p>The extent to which the funded organization has stable and well functioning governance for purposes of managing the funding agreement.</p>	<p><u>Consideration:</u> 2.3 Mutual Understanding of Agreement Requirements</p> <p>Have clear roles, responsibilities, and performance expectations been established for the funding agreement?</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>There is an onus on INAC to ensure that a mutual understanding exists between INAC and the organization being funded as to respective roles and responsibilities and performance expectations relative to the resources provided. In the absence of such a mutual understanding, the basis for an effective funding relationship is absent. Problems are more likely to occur.</p> <p><u>Best Practice:</u> The Board/Council and management team understand the terms and conditions of the funding agreement by meeting with INAC and securing advice from their own sources (e.g. legal, financial, tribal advisors). New members of the Board/Council or management team are orientated to the funding agreement soon after assuming their positions.</p>	
<p><u>Sources of Information / Evidence:</u></p> <ul style="list-style-type: none"> • Field visits with funded organizations • Overall performance under existing agreements 	

	Low=0	Medium=3	High=5
Benchmarks	The organization has met all agreement requirements for the past 2 years.	<p>The organization has not met all agreement requirements for the past 2 years but the Board/Council is undertaking to see these issues resolved in a credible manner; or</p> <p>Where a new organization is being funded, it has been briefed on its funding agreement and is undertaking to manage it in a credible manner.</p>	<p>The organization has not met all agreement requirements for the past 2 years and there is no credible undertaking by the Board/Council to resolve these issues; or</p> <p>Where a new organization is being funded, it has yet to be briefed on its funding agreement or questions remain as to the organization's ability to manage it.</p>

Justification for Score	Risk Score: _____
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Mitigation Strategies (Required for Medium / High Risk Ratings)	
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<p><u>Risk Factor:</u> 2. Governance</p> <p>The extent to which the funded organization has stable and well functioning governance for purposes of managing the funding agreement.</p>	<p><u>Consideration:</u> 2.4 Accountability to Service Population</p> <p>Has the Board/Council taken a proactive approach to demonstrating accountability?</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>Funding agreements are premised upon the funded organization accounting to the public it serves and towards Parliament for the funds provided. This accounting is in terms of the results achieved and the means used to achieve them; compared to the performance expectation within the funding agreement. It is only one aspect of the larger accountability relationship between the Board/Council and the public it serves.</p> <p><u>Best Practice:</u> The Board/Council has practical ways to make information available to the public served by the funding agreement as to:</p> <ul style="list-style-type: none"> • the level of services available through the agreement, within available funds, and the policies which govern their delivery; • the level of service provided (e.g. annual or program reports); and • the use of the funds (e.g. the audited statements) <p>Where such information is not readily accessible or the Board/Council does not hold itself to account, individuals may express concerns to INAC or the media. The intended accountability relationship may be eroded and the collective interest of the federal government, funded organization, and service population in maintaining public support for the program may be weakened.</p>	
<p><u>Sources of Information / Evidence:</u></p> <p>INAC may increase its oversight where complaints are received as to accountability issues. Evidence as to a well functioning system may include:</p> <ul style="list-style-type: none"> • copies of annual reports or other accountability documents • media (positive and negative) • organization websites (e.g. posting of accountability documents) Protest websites • attendance at or documentation from funded organization meetings with service population 	

	Low=0	Medium=3	High=5
Benchmarks	<p>The organization takes a proactive approach to demonstrating accountability to the public served by the funding agreement. For example :</p> <ul style="list-style-type: none"> • annual reports • general meetings • public posting of information (organization / community website) 	<p>The organization meets basic requirements in accounting to the public served by the funding agreement. (e.g. access to audit or information only on request)</p>	<p>The organization is not meeting basic requirements in accounting to the public served by the funding agreement; as evidenced by:</p> <ul style="list-style-type: none"> • requests from the public seeking basic accountability information;

Justification for Score	<p>Risk Score: ____</p>
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Mitigation Strategies (Required for Medium / High Risk Ratings)	
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<p><u>Risk Factor:</u> 3. Planning</p> <p>The extent to which planning processes are used to establish, communicate and support achievement of objectives, to align program delivery with funding allocations, and to meet funding agreement requirements</p>	<p><u>Consideration:</u> 3.1 Strategic Plan</p> <p>Does the organization currently have a strategic plan in place?</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>While the organization’s strategic plan will deal with issues beyond the funding agreement, the two should be mutually supportive in achieving results.</p> <p>Best practice: The Board’s/Council’s strategic plan:</p> <ul style="list-style-type: none"> • Sets a multi-year direction based upon the mission, vision and values of the organization • Expresses this direction in terms of outcomes to be achieved, performance measurement and accountability (e.g. a “business plan”) • Sets context and priorities for shorter term plans (e.g. “operational plans”) throughout the organization <p>The strategic plan may be part of a larger “Community Plan”.</p> <p>In the absence of a strategic plan, day-to-day pressure may divert attention from long-term objectives, resulting in opportunities being missed and scarce resources being depleted.</p>	
<p><u>Sources of Information / Evidence:</u></p> <ul style="list-style-type: none"> • Copy of plan shared with INAC • Reference made to plan during field trips or by the funded organization during presentations to the Department • Recent Readiness Assessment/ Default Prevention and Management Assessment Reports 	

Benchmarks	Low=0	Medium=3	High=5
	A strategic plan is in place and there is evidence of its use to guide long-term development and set the context and priorities for operational plans and budgets. (e.g. It guides economic development and capital plans)	A strategic plan exists and there is some evidence of its use.	A strategic does not exist or does exist but there is no evidence of its use.

Justification for Score	Risk Score: _____
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Mitigation Strategies (Required for Medium / High Risk Ratings)	
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<p><u>Risk Factor:</u> 3. Planning</p> <p>The extent to which planning processes are used to establish, communicate and support achievement of objectives, to align program delivery with funding allocations, and to meet funding agreement requirements</p>	<p><u>Consideration:</u> 3.2 Operational Plan and Budget</p> <p>Does the organization have an annual operational plan and budget in place?</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>Best Practice: The Operational Plan and Budget set out the services to be delivered by each organizational unit for the next 1 – 3 years, based upon the strategic plan, funding agreement obligations and available resources. It serves as a basis for measuring progress and accounting for results and expenditures. Based upon the operational plan, organizational units prepare more detailed workplans, to guide day-to-day work.</p> <p>The operational plan and budget are the foundation for an effective annual budget management regime. They allow the organization to identify variances from planned project or service expenditures on a timely basis and take corrective action to manage within its budget, or to seek approval for reallocations as required by the funding agreement.</p> <p>In the absence of an operational plan and budget, the organization is unable to manage in a methodical and integrated way to meet its obligations within the funding agreement and to advance its strategic plan. Accountability is eroded and there is a risk of disruption to funded projects and services due to financial difficulties experienced by the organization.</p>	
<p><u>Sources of Information / Evidence:</u></p> <ul style="list-style-type: none"> • The organization should reference its operational plan and budget for purposes such as setting agreement cash flow • Copy of plan shared with INAC • Reference made to plan during field trips or by funded organization during presentations to the Department • Recent Readiness Assessment/ Default Prevention and Management Assessment Reports 	

Benchmarks	Low	Medium	High
	An operational plan and budget are in place and are regularly updated to align program delivery with funding allocations and to set the context and priorities for current year work plans	An operational plan and budget are in place but are not consistently updated or used to set the context and priorities for current year work plans	An operational plan and budget do not exist or does exist but are not used.

Justification for Score	Risk Score: ____
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Mitigation Strategies (Required for Medium / High Risk Ratings)	
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<p><u>Risk Factor:</u> 4. Financial Management</p> <p>The extent to which the funded organization has sound financial management.</p>	<p><u>Consideration:</u> 4.1 Financial Position</p> <p>Is the organization in a sound financial position?</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>The funded organization maintains a balance between revenues and expenditures such that it is well positioned to meet its financial obligations in the short and long-term for purposes of delivering public services.</p>	
<p><u>Sources of Information / Evidence:</u></p> <ul style="list-style-type: none"> • Annual audited financial statement or annual return • Annual Audit Review process 	

	Low	Medium	High
Benchmarks	<p>The organization is in a sound financial position as evidenced by it:</p> <ul style="list-style-type: none"> • being able to meet its current obligations from current revenues; • having a revenue source to offset long term debts • being subject to few recoveries at year-end due to compliance 	<p>The organization is experiencing difficulty in maintaining a sound financial position, as evidenced by it:</p> <ul style="list-style-type: none"> • being able to meet its current obligations but facing increasing debt levels which threaten its continued ability to do so • being subject to some year-end recoveries for non-compliance which can be offset by current revenues 	<p>The organization is in a poor financial position as evidence by it:</p> <ul style="list-style-type: none"> • not being able to meet its current obligations and service its long-term debt; • being dependent on emergency cheque issues and lines of credit • being often subject to year-end recoveries for non-compliance that can not be offset with current revenues

Justification for Score	<p>Risk Score: _____</p>
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Mitigation Strategies (Required for Medium / High Risk Ratings)	
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<p><u>Risk Factor:</u> 4. Financial Management</p> <p>The extent to which the funded organization has sound financial management.</p>	<p><u>Consideration:</u> 4.2 Financial Records and Reporting:</p> <p>Do financial records and reporting meet generally accepted accounting principles (GAAP)?</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>Best Practice: The funded organization’s financial records and reporting meet generally accepted accounting principles (GAAP), as evidenced by an unqualified audit opinion from an independent auditor. Where such an audit is not required due to a lower value agreement, the records meet the financial reporting obligations pursuant to INAC’s year-end reporting guide. Effective governance, management, transparency and stewardship of funds are supported.</p> <p>The organization’s financial records and reporting system meets the need of its managers for purposes of managing their programs and the needs of the Board/Council for purposes of monitoring program delivery and the financial situation.</p> <p>In the absence of sound financial records and reporting it is not clear that transfer payments have been used for the intended purpose. The Board/Council and the management team lack key information and accountability towards all parties is eroded.</p>	
<p><u>Sources of Information / Evidence:</u></p> <ul style="list-style-type: none"> • Annual audited financial statements or financial return • Annual Audit Review Process 	

	Low=0	Medium=3	High=5
Benchmarks	<p>The funded organization has built and maintains strong financial records and reporting capacity; as evidenced by it having:</p> <ul style="list-style-type: none"> an unqualified opinion or an opinion with minor qualification for the last 3 years; or where an independent audit is not required, has met its obligations pursuant to INAC's year-end reporting handbook. effective financial policies, procedures and systems are in place and applied (e.g. tendering) 	<p>The funded organization has limited financial records and reporting capacity as evidenced by:</p> <ul style="list-style-type: none"> the most recent audit having a significant qualification; or where an independent audit is not required, difficulties in meeting its obligations pursuant to INAC's year-end reporting handbook as evidenced by significant delays in reporting or report quality issues. 	<p>There are concerns about the professional quality of recent audits; or</p> <p>The funded organization is experiencing significant difficulty in maintaining financial records and reporting as evidenced by:</p> <ul style="list-style-type: none"> being in default of its obligations pursuant to the funding agreement, as evidenced by a denial or adverse opinion or default on other reporting obligations audits are delayed by a need for the auditor to first reconstruct accounting records at year-end The applicant has no prior experience and has not demonstrated, in a convincing manner, how it will meet its financial obligations.

Justification for Score	<p>Risk Score: _____</p>
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Mitigation Strategies (Required for Medium / High Risk Ratings)	
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<p><u>Risk Factor:</u> 4. Financial Management</p> <p>The extent to which the funded organization has sound financial management.</p>	<p><u>Consideration:</u> 4.3 Finance Function</p> <p>Are the qualifications of the staff supporting the finance function appropriate to the value and complexity of the agreement?</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>Best Practice: As funded organizations assume increased flexibility with respect to the management of programs and funds, local management requirements increase. The finance function plays an important advisory, support and internal control role for all organizations but particularly within those assuming increased authorities. Financial staff who are members of an accounting society benefit from continuing education, support, a code of ethics and mobility – which allows them to be effective in their role.</p> <p>The Assembly of First Nations (AFN) Chiefs-in-Assembly (Resolution 32, July 2008) supported the professional designation of the Certified Aboriginal Financial Manager (CAFM) as the preferred credential when First Nations are hiring personnel in financial and management positions. In 2006, CGA Canada announced that CAFMs would be granted a block transfer into Level 4 of the CGA Program of Professional Studies.</p>	
<p><u>Sources of Information / Evidence:</u></p> <ul style="list-style-type: none"> • Field Visits • Recent Readiness Assessment or Default Prevention and Management Assessment Reports 	

	Low=0	Medium=3	High=5
Benchmarks	<p>The funded organization's management team includes a financial officer who has a professional accounting designation; Or</p> <p>Secures professional financial services on an itinerant basis through an advisory organization or contractual arrangement</p>	<p>The funded organization's management team provides for management of the finance function through staff with relevant training and experience in finance</p>	<p>The funded organization's management team does not include a financial officer</p>

Justification for Score	<p>Risk Score: ____</p>
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Mitigation Strategies (Required for Medium / High Risk Ratings)	
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<p><u>Risk Factor:</u> 4. Financial Management</p> <p>The extent to which the funded organization has sound financial management.</p>	<p><u>Consideration:</u> 4.4 Status of Management Action Plan*</p> <p>Where a management action plan is required to address financial issues, has it been brought into place and is it being implemented?</p> <p>*formerly Remedial Management Plan</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>Over time, various reviews and assessments are done which identify issues which have impacted or may impact the funding agreement. These typically require an action plan to correct the situation. In the absence of follow-up to such action plans, there is a strong probability that problem(s) will persist or worsen.</p> <p>Note:</p> <ol style="list-style-type: none"> 1. Where a specialized assistance has been acquired, the GA considers the level of risk faced by the organization with secured assistance in place. 2. The GA is not used when a Third Party Financial Agreement Manager is in place. (The situation is deemed to be high risk) 	
<p><u>Sources of Information / Evidence:</u></p> <ul style="list-style-type: none"> • The Default Prevention and Management Policy process is the authoritative source of information 	

	Low=0	Medium=3	High=5
Benchmarks	<p>No plan required; or</p> <p>Where a management action plan is required, it is in place and is achieving the required result.</p>	<p>Where a management action plan is required, a credible plan is in place and is being implemented but has yet to achieve the required results.</p>	<p>Where a management action plan is required, the plan is not in place or is not being implemented</p> <p>Note: If a Third Party Funding Agreement Manager is required the situation is automatically scored high risk (5)</p>

Justification for Score	<p>Risk Score: ____</p>
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Mitigation Strategies (Required for Medium / High Risk Ratings)	
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<p><u>Risk Factor:</u> 5. Program Management</p> <p>The extent to which programs are likely to be delivered in accordance with the terms and conditions of the agreement, and thereby positive results achieved</p>	<p><u>Consideration:</u> 5.1 Service Delivery</p> <p>Has the funded organization’s service population / client experienced disruptions, delays or gaps in service / project delivery, particularly impacting on essential service?</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>The essential purpose of the funding agreement is to provide for the delivery of services.</p>	
<p><u>Sources of Information / Evidence:</u></p> <p>INAC may increase its oversight where complaints are received as to problems in service delivery. Evidence of an actual problem may be derived from:</p> <ul style="list-style-type: none"> • Field visits • Compliance audits • Program reporting • Emergency situations which required a Departmental or third party approach to preserve services • Recent Readiness Assessment or Default Prevention and Management Assessment Reports 	

Benchmarks	Low=0	Medium=3	High=5
	There are generally no disruptions, delays or gaps in service delivery; or if they have occurred it has been infrequent (e.g. due to illness) and has had little to no impact.	There have been periodic disruptions, delays or gaps in service delivery which present some inconvenience or hardship to the population to be served	There is little or no assurance that services can be delivered on a continuous basis, as service delivery disruptions have been frequent and ongoing.

Justification for Score	Risk Score: _____
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Mitigation Strategies (Required for Medium / High Risk Ratings)	
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<p><u>Risk Factor:</u> 5. Program Management</p> <p>The extent to which programs are likely to be delivered in accordance with the terms and conditions of the agreement, and thereby positive results achieved</p>	<p><u>Consideration:</u> 5.2 Service Policies & Plans</p> <p>Has the funded organization brought into place service delivery policies and plans as required by the agreement?</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>Policies and plans are in place, as required, to provide for service delivery in a fair, transparent and consistent manner.</p> <p>Best Practice: Organizations use flexibility as available under their funding agreement to tailor policies and plans to the specific needs of their client population.</p>	
<p><u>Sources of Information / Evidence:</u></p> <ul style="list-style-type: none"> • Filed Visits • Program reporting/compliance reviews/program evaluations • Recent Readiness Assessment or Default Prevention and Management Assessment Reports 	

Benchmarks	Low	Medium	High
	Policies and plans are in place as required.	There are some gaps in the policies and plans required for the sound management of the program, which impacts on: <ul style="list-style-type: none"> • The financial sustainability of the program • The fair, transparent and consistent delivery of service 	There are major gaps in the policies and plans such that there is little or no assurance that services can be delivered as required.

Justification for Score	Risk Score: ____
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Mitigation Strategies (Required for Medium / High Risk Ratings)	
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<p><u>Risk Factor:</u> 5. Program Management</p> <p>The extent to which programs are likely to be delivered in accordance with the terms and conditions of the agreement, and thereby positive results achieved</p>	<p><u>Consideration:</u> 5.3 Staff Capacity</p> <p>Are staff in place to support the program and do they meet minimum qualifications where required?</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>Knowledgeable and experienced staff are important to effective service delivery. The funding agreement requires that certain tasks be performed by qualified staff / contractors to protect the wellbeing of the client population. For example, teachers / water plant operators must be certified, and capital projects must obtain the seal of a professional engineer or architect.</p> <p><u>Best Practice:</u> Human resource strategies are in place to hire, train and retain the staff required to maintain services and their continuous improvement.</p>	
<p><u>Sources of Information / Evidence:</u></p> <ul style="list-style-type: none"> • Field visits • Program reports / compliance reviews or evaluations • Recent Readiness Assessments or Default Prevention and Management Assessments Report 	

Benchmarks (applied only to those programs where these exist)	Low=0	Medium=3	High=5
	The organization has staff in place to support the funded services, including meeting minimum qualifications where required.	The organization needs to continuously manage vacancies, including gaps in minimum qualifications, but is able to bridge these with temporary measures.	There are frequent or long term staff vacancies, including gaps in minimum qualifications, which cannot be effectively bridged through temporary measures.

Justification for Score	Risk Score: ____
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Mitigation Strategies (Required for Medium / High Risk Ratings)	
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<p>Risk Factor: 5. Program Management</p> <p>The extent to which programs are likely to be delivered in accordance with the terms and conditions of the agreement, and thereby positive results achieved</p>	<p>Consideration: 5.4 Reporting</p> <p>Have reporting requirements been met?</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>Reports are provided as required by the funding agreement to demonstrate service delivery and results.</p> <p>Best Practice: The Board/Council receives periodic program reports which allow it to monitor progress in comparison to the operational plan and budget. Systems are in place to share such information with the client population in a way that is meaningful to them (e.g. through annual reports)</p>	
<p><u>Sources of Information / Evidence:</u></p> <ul style="list-style-type: none"> • Formal program reporting systems (e.g. FNITP) • Compliance reviews 	

Benchmarks	Low=0	Medium=3	High=5
	The funded organization has consistently, correctly, and meaningfully provided all required program reports when due.	The funded organization has not been able to consistently provide correct and meaningful reports within two weeks of the due date.	The funded organization has regularly been unable to provide correct and meaningful reports within a month of the due date.

Justification for Score	Risk Score: _____
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Mitigation Strategies (Required for Medium / High Risk Ratings)	
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GA Workbook: Part B

for use with

Project and Specific Service Agreements

Table of Contents:

1. When to Use the GA Workbook: Part B	B-2
2. How to Use the GA Workbook: Part B	B-2
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GA Workbook (Part B)	B-2

1. When to Use the GA Workbook: Part B

In contrast to Part A, Part B of the GA Workbook is used by INAC for less complex funding relationships. For example, the funding of various organizations is for a one-time project or a specific service.

If Part A of the GA Workbook has been completed for an organization, Part B is completed only when a new project or service is added which involves risks not considered by Part A (e.g. a complex capital project)

2. How to Use the GA Workbook: Part B

The GA Workbook: Part B identifies six sources of risk or “Considerations”. See Exhibit 1.

For each “Consideration” there are a set of descriptions or “Benchmarks” as to what a low, medium and high risk situation looks like. These descriptions are based upon past experience.

To complete the GA, information about the funded organization is compared to these benchmarks – to see which description is the best match. The GA Report summarizes the findings of all these comparisons and determines a risk level.

Exhibit 1.

Considerations
<ol style="list-style-type: none">1. Agreement Management2. Organizational Capacity3. Technical Capacity4. Complexity5. Financial Resiliency6. Other Considerations

3. Forms

Annex: A provides the two forms used to complete Part B of the GA

- Form 1: Organizational Risk Rating
- Form 2: Key Findings and Recommendations

Form 1: Organizational Risk Rating

Annex: A
(Page 1 of 2)

Organization Name:		
Risk Factor	Consideration	Score
Column (1)	(2)	(3)
Project / Service Delivery	1. Agreement Management	
	2. Organizational Capacity	
	3. Technical Capacity	
	4. Complexity	
	5. Financial Resiliency	
	6. Other Considerations	
Total		
Rating (Low 0 to 10) (Medium 11 to 20) (High 21 to 30)		

Step 1:

- For each "Consideration" in column 2, determine the "Score" in column 3, by using the corresponding section of the workbook.
- Compare the information you have about the organization to the "low", "medium", "high" benchmark in the workbook and select the best fit. Score "0" for low; "3" for medium; and "5" for high. Score "2" if the best fit is somewhere between "low" or "medium"; and Score "4" if it is somewhere between "medium" and "high". Enter the score on Form 1.

Step 2:

- Total column 3 and enter the amount in the "Total" row at the bottom of the page.

Step 3:

- Determine the "Rating" at the bottom of the form, based upon the total calculated in step 2
- Ranges are: (Low 0 to 10); (Medium 11 to 20); and, (High 21 to 30) based upon a 1/3, 1/3, 1/3 distribution

Form 2: Key Findings and Recommendations

Annex: A
(Page 2 of 2)

Risk Factor and Consideration	Rationale for Score	Recommendations to Mitigate Significant Risk
1. Agreement Management		
2. Organizational Capacity		
3. Technical Capacity		
4. Complexity		
5. Financial Resiliency		
6. Other Considerations		

As you complete Form 1, on Form 2 enter a brief rationale for the score, and recommendations for managing high risk situations. This is key information to be generated by the GA.

<p><u>Risk Factor:</u> Project / Service Delivery</p> <p>The extent to which projects/services are likely to be delivered, in accordance with the terms and conditions of the agreement, and thereby positive results achieved</p>	<p><u>Consideration:</u> 1. Agreement Management:</p> <p>Does the organization have experience in managing federal funding agreements?</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>Experience in managing federal funding arrangements is a useful indicator of potential future performance in managing them; particularly where there is continuity in the management team.</p> <p>Best practice: Lessons learned inform future management activities and thereby performance.</p>	
<p><u>Sources of Information / Evidence:</u></p> <p>For New Applicants:</p> <ul style="list-style-type: none"> • demonstration of experience within the application • reference checks based upon application <p>For Existing Recipients for whom a current GA – Part A exists</p> <ul style="list-style-type: none"> • apply GA – Part A score <p>For Existing Recipients where no current GA – Part A exists</p> <ul style="list-style-type: none"> • FNITP prior year’s records; or; • advice from other federal or provincial departments 	

	Low=0	Medium=3	High=5
Benchmarks	<p>GA Part A, if completed, rates the recipient "Low"; or;</p> <p>The recipient has received funding for similar types of projects/services and has:</p> <ul style="list-style-type: none"> • complied with agreement requirements; and • consistently, correctly, and meaningfully providing all required reports when due 	<p>GA Part A, if completed, rates the recipient "Medium"; or</p> <p>The recipient has not received funding for a similar type of project; or</p> <p>The recipient has received funding for similar types of projects/services and has:</p> <ul style="list-style-type: none"> • complied with agreement requirements, after follow-up activities by INAC to avoid default • not been able to consistently provide correct and meaningful reports within two weeks of the due date. 	<p>GA Part A, if completed, rates the recipient "High"; or</p> <p>The recipient has received funding for similar types of projects/services and has experienced difficulties as evidenced by:</p> <ul style="list-style-type: none"> • defaults under the agreement; • has regularly been unable to provide correct and meaningful reports within a month of the due date.

Justification for Score	<p>Risk Score: _____</p>
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Mitigation Strategies (Required for Medium / High Risk Ratings)	
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<p><u>Risk Factor:</u> Project / Service Delivery</p> <p>The extent to which projects/services are likely to be delivered, in accordance with the terms and conditions of the agreement, and thereby positive results achieved</p>	<p><u>Consideration:</u> 2. Organizational Capacity:</p> <p>Does the recipient have the organization, and management capacity to deliver the project/service?</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>Success of a project is highly contingent on the management and financial capacity of the organization. Features contributing to success may be:</p> <ul style="list-style-type: none"> • a stable organization, consistently meeting time, cost & quality standards for like projects • an organization that has taken action to prevent past deficiencies from recurring • a project plan, scaled to complexity, to meet cost, time and quality parameters and considering risks and means to mitigate them. • a project management regime providing for the timely identification of variations from plan and means to correct them 	
<p><u>Sources of Information / Evidence:</u></p> <p>For New Applicants:</p> <ul style="list-style-type: none"> • demonstration of capacity within application • reference checks based upon application <p>For Existing Recipients for whom a current GA – Part A exists</p> <ul style="list-style-type: none"> • apply GA – Part A score <p>For Existing Recipients where no current GA – Part A exists</p> <ul style="list-style-type: none"> • FNITP prior year's records or; • advice from other federal or provincial departments 	

<u>Benchmarks</u>	Low=0	Medium=3	High=5
	<p>GA Part A, if completed, rates the recipient "Low"; or</p> <p>A stable organization and management team is in place, with experience in managing like ventures</p>	<p>GA Part A, if completed, rates the recipient "Medium"; or</p> <p>An unproven organization and management team, but with the structures, processes and financial capacity in place to support a successful venture</p>	<p>GA Part A, if completed, rates the recipient "High"; or</p> <p>An unproven organization and management team with apparent gaps in capacity</p>

<u>Justification for Score</u>	<p>Risk Score: _____</p>
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<u>Mitigation Strategies</u> (Required for Medium / High Risk Ratings)	
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<p><u>Risk Factor:</u> Project / Service Delivery</p> <p>The extent to which projects/services are likely to be delivered, in accordance with the terms and conditions of the agreement, and thereby positive results achieved</p>	<p><u>Consideration:</u> 3. Technical Capacity:</p> <p>Does the recipient have or have access to the necessary technical and professional human resources to successfully implement the project?</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>Success of a project is highly contingent on the service delivery organization. Features contributing to success may be:</p> <ul style="list-style-type: none"> • Sufficient number of qualified team members; appropriately assigned to tasks • credible plan in place to meet requirements on time and within budget; with due regard for risk 	
<p><u>Sources of Information / Evidence:</u></p> <p>For New Applicants:</p> <ul style="list-style-type: none"> • demonstration of capacity within application • reference checks based upon application <p>For Existing Recipients:</p> <ul style="list-style-type: none"> • project plan (e.g. for a capital project) • business plan (e.g. for an economic development plan) 	

Benchmarks	Low=0	Medium=3	High=5
	Recipient has required technical / professional skills on staff, through formal association or contract, to successfully implement the project	Some challenges due to turnover, limited experience or limited access to external support (could be due to geographic location)	High turnover, little or no experience, no access to external support or very difficult to obtain external support

Justification for Score	Risk Score: _____
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Mitigation Strategies (Required for Medium / High Risk Ratings)	
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<p><u>Risk Factor:</u> Project / Service Delivery</p> <p>The extent to which projects/services are likely to be delivered, in accordance with the terms and conditions of the agreement, and thereby positive results achieved</p>	<p><u>Consideration:</u> 4. Complexity:</p> <p>Is a project plan in place appropriate to the complexity of the project(s)</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>This question is open ended in terms of identifying issues that need to be considered in determining the nature and scope of the project plan. For example:</p> <ul style="list-style-type: none"> • Routine or innovative project • One year or multi-year • Single or multiple service providers • Highly time sensitive completion date • Well defined and certain project, or key variables to be confirmed as project progresses • Public sensitivity (health and safety, legal, political, environment, etc.) • Support of multiple funding agencies to be maintained • Collaboration with multiple stakeholders required 	
<p><u>Sources of Information / Evidence:</u></p> <p>For new applicants and existing recipients</p> <ul style="list-style-type: none"> • detailed project or business plan 	

Benchmarks	Low=0	Medium=3	High=5
	Routine, well defined and certain project; involving parties with effective working relations.; or A project of greater complexity with a very well developed risk mitigation plan.	Routine type of project but involving many unknowns; and which are not easily mitigated	Innovative type of project involving many unknowns; and which are not easily mitigated. May be difficult to define if results achieved.

Justification for Score	Risk Score: _____
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Mitigation Strategies (Required for Medium / High Risk Ratings)	
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<p><u>Risk Factor:</u> Project / Service Delivery</p> <p>The extent to which projects/services are likely to be delivered, in accordance with the terms and conditions of the agreement, and thereby positive results achieved</p>	<p><u>Consideration:</u> 5. Financial Resiliency:</p> <p>Are the potential impacts of the project material to the funding program or the funded organization?</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>Integrity in the management of funds is important, whatever the size of the budget. This said the potential financial impacts of some projects are greater than others. They may exceed the risk tolerance of INAC or the funded organization (i.e. their willingness or ability to managed those impacts)</p> <p>An Indicator of an organization’s ability to manage potential impacts on the project is its existing financial position. (e.g. working capital position, debt/equity ratio)</p> <p>Best practice: Risk mitigation measures are used to reduce the potential for events with material negative outcomes to occur, and thus allow project/service delivery to proceed within risk tolerances.</p>	
<p><u>Sources of Information / Evidence:</u></p> <ul style="list-style-type: none"> • Annual Audited Financial Statements or Financial Return • Annual Audit Review Process <p>For New Applicants:</p> <ul style="list-style-type: none"> • demonstration of financial positions within application <p>For Existing Recipients for whom a current GA – Part A exists</p> <ul style="list-style-type: none"> • apply GA – Part A – Section 4 Score (Financial Management) <p>For Existing Recipients where no current GA – Part A exists</p> <ul style="list-style-type: none"> • reviews of financial audit or return 	

	Low=0	Medium=3	High=5
Benchmarks	The project is not large relative to the budget of the funding program or the funded organization, such that its failure or potential cost overruns should be manageable.	The project is large relative to the budget of the funding program or the funded organization, such that its failure or the potential for cost overruns could: <ul style="list-style-type: none"> require the funding agency and recipient to re-profile their current-year budgets and work plans 	The project is very large relative to the budget of the funding program or the funded organization, such that its failure or the potential for cost overruns could: <ul style="list-style-type: none"> have significant negative impacts on the planned activities of the funding program (e.g. lengthy deferral of projects in support of essential services); or result in the funded organization becoming insolvent or have significant negative impacts on other public services for which the organization is funded

Justification for Score	Risk Score: ____
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Mitigation Strategies (Required for Medium / High Risk Ratings)	
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<p><u>Risk Factor:</u> Project / Service Delivery</p> <p>The extent to which projects/services are likely to be delivered, in accordance with the terms and conditions of the agreement, and thereby positive results achieved</p>	<p><u>Consideration:</u> 6. Other Considerations:</p> <p>Other relevant considerations may be brought into the analysis provided they are documented (Note: this is a general provision of the GA process for all risk factors)</p>
<p><u>Relevance to management of funding agreements:</u></p> <p>Other relevant considerations may be brought into the analysis provided they are documented (Note: this is a general provision of the GA process for all risk factors). For example, for economic development projects:</p> <ul style="list-style-type: none"> • the cyclical nature of the economic sector upon which impacts the organization • the level of competition in the market within which the organization operates / competes 	
<p><u>Sources of Information / Evidence:</u></p> <ul style="list-style-type: none"> • Trade Associations Publications • Statistics Canada 	

	Low=0	Medium=3	High=5
Benchmarks	Add "Benchmarks" based upon any new "Consideration(s) added"		

Justification for Score	Risk Score: _____
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Mitigation Strategies (Required for Medium / High Risk Ratings)	
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