The institution verifies the continuing eligibility status of grant and award holders, however, the agencies are not authorized by the grant holders or their delegate is not necessarily authenticated.

During the period reviewed, authorizations of expenditures were not always documented in writing or electronically. However, some grant holders delegate signing authority to individuals who may not be familiar with the research for administrative convenience.

The institution has in place a process to review transactions for compliance and eligibility, either centrally or by staff within the department. However, purchasing card transactions, purchase requisition transactions under $50, internal store transactions and internal expense allocations are not necessarily subject to this review. This results in a high number of non-compliant transactions in these categories.

The institution does not have a process in place to ensure that the proceeds from the sale of equipment purchased with agency grant funds are used for research-related purposes.

The awardee has unfettered access to RA funds and determines the use of the funds. The awardee authorizes the expenditures charged to the RA either at the time of the transaction or after the fact. There is a process in place to ensure RA funds are released only after the approval of the administering institution’s REB. However, there is no monitoring of the ongoing ethics requirements of research allowance holders performing research on human or animal subjects.

The GRI transactions are authorized by the grant holder or their delegate. However, for the GGSF, there is no evidence that the grant holder responsibilities were formally transferred to all individuals making decisions.

The institution’s NSERC GRF contains balances, and the institution is not spending the funds in a timely manner. The method of payments, some transactions are not reviewed, leading to non-compliant transactions being charged to the grant holder.

The institution has in place a system to ensure that delegations are valid and documented. However, for the General Graduate Studies Fund (GGSF), there is no evidence that signing authorities were delegated from the principal investigator to the individuals that are generating these expenditures.

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