



## **INTRODUCTION**

Genome Canada's Recipient Audit Framework (RAF) was developed in collaboration with the Genome Centres in order to provide a common approach to the audit of research projects and technology platforms funded by Genome Canada.

Recipient audits are initiated by the Genome Centres for Genome Canada funded projects operating in their region. The RAF is an integral component of Genome Canada's overall management and control framework.

## **WHY A COMMON RECIPIENT AUDIT FRAMEWORK?**

- Recipients are treated in a consistent manner regardless of which region in Canada they are located.
- There is consistency in the approach used for the selection of projects to be audited (a risk-based approach is used).
- There is consistency in the practices followed for the planning and undertaking of the recipient audits.
- It enables the identification of significant and/or recurring issues that may require attention at a national level.

## **WHAT ISSUES ARE ADDRESSED IN THE RECIPIENT AUDIT FRAMEWORK?**

- The RAF is not prescriptive. It simply provides a generic approach to both the identification and the undertaking of recipient audits.
- A risk assessment tool and methodology is integral to the RAF and is used to assess project risks.
- Fundamental principles are addressed that relate to specific technical areas such as audit scope, audit timing, audit objectives, sampling and testing, materiality, and reporting.

*Contact Genome Canada's Finance Group for more information on the Recipient Audit Framework.*