

Annex A

May 18, 2023

Final Disposition of Reported Adjustments

Recipient Name: MANWO
 Project Name: Minogin Kitiganens "Gardens Growing Well" – Project no. 1573207
 Program: Canada Service Corps
 For the Period of: June 18, 2019 – March 31, 2020

Section A	Audit adjustments per audit report B	Amount (\$) C	Adjustments released (\$) D	Adjustments maintained (\$) E	Rationale supporting the maintaining/release of adjustments F	Comments
AUDIT ADJUSTMENTS						
Admin Costs	The project is primarily managed by a third-party organization. As such, MANWO transferred a portion of the Administration budget to AlterEden. This organization did not respond to the auditor’s request for information or to those from MANWO. As such, no supporting documentation was available for our audit. Therefore, the amounts claimed were adjusted accordingly.	(\$6,899)		(\$6,899)	POB agrees with the adjustments - no additional documentation is on file to support these expenses.	RAG agrees with the adjustments

Section A	Audit adjustments per audit report B	Amount (\$) C	Adjustments released (\$) D	Adjustments maintained (\$) E	Rationale supporting the maintaining/release of adjustments F	Comments
Participant Costs	The project is managed by a third-party organization. The entire Participant Costs budget was transferred to a third-party organization. This organization did not respond to our requests for information or to those from MANWO. As such, no supporting documentation was available for our audit. Therefore, the amounts claimed were adjusted accordingly.	(\$2,681)		(\$2,681)	POB agrees with the adjustments – no additional documentation is on file to support these expenses.	RAG agrees with the adjustments
Project Costs	The project is managed by a third-party organization. The entire Project Costs budget was transferred to a third-party organization. This organization did not respond to our requests for information or to those from MANWO. As such, no supporting documentation was available for our audit. Therefore, the amounts claimed were adjusted accordingly.	(\$219,174)	\$149,081	(\$70,093)	The recipient submitted a general ledger with the financial claims for Q3 and Q4 of the audited year. POB conducted an analysis of the expenses outlined in the general ledgers against the activities that were undertaken by the recipient and have identified expenses incurred to a total amount of \$149,08	RAG agrees with the adjustments
Capital Costs	The project is managed by a third-party organization. The entire Capital Assets budget was transferred to a third-party organization. This organization did not respond to our requests for information or to those from MANWO. As such, no supporting documentation was available for our audit. Therefore, the amounts claimed were adjusted accordingly.	(\$10,591)	\$4,878	(\$5,713)	Recipient provided with invoices to justify the purchase of \$4,878 in capital costs, including iPads, a camera and a lens that were all required for the delivery of the activities	RAG agrees with the adjustments
	Total – Audit Adjustments	(\$239,345)	\$153,959	(\$85,386)	POB agrees with final disposition	RAG agrees with final disposition

Please refer to Appendix B – Explanation of Audit Adjustments in Final Recipient Audit Report for details.

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