

Audit of the SSHRC Appeals Process

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Social Sciences and humanities Research Council
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1 EXECUTIVE SUMMARY

Background

The Social Sciences and Humanities Research Council of Canada (SSHRC) is the federal research funding agency that promotes and supports postsecondary-based research and training in the humanities and social sciences. By focusing on developing Talent, generating Insights and forging Connections across campuses and communities, SSHRC strategically supports world-leading initiatives that reflect a commitment to ensuring a better future for Canada and the world. SSHRC is a departmental agency of the Government of Canada and reports to Parliament through the Minister of Industry.

The majority of SSHRC funding is awarded via a merit review process which involves the assessment of the merit of applications by Canadian and international experts. SSHRC applicants are provided with the opportunity to appeal an unfavorable funding decision and this appeal process is designed to ensure applicants have been treated consistently.

To better align the SSHRC appeals process with the principles of independent merit review, the appeals process¹ is managed by individuals who were not involved in the management and review of the original application. Specifically, the process is managed through the office of the Executive Vice-President (EVP), Corporate Affairs.

Why it is important

SSHRC's appeals process is an important step in the grants funding process and has not been included in prior audits of program processes. Furthermore, SSHRC management wanted some level of assurance that the new appeals process and practices are fair and equitable, and the audit would help identify areas where efficiencies could be gained through streamlining and standardization.

Audit objective and scope

The overall objective of this audit was to review and assess SSHRC's appeals process, and to provide assurance on process appropriateness, efficiency and effectiveness. In addition, this audit sought to validate that, regardless of the variety of appeals practices in place, the process ensure an open, fair, and transparent review of unfavorable funding decisions.

The scope included a review of the current appeals process. It also reviewed the controls and processes in place to ensure consistency and efficiency throughout the appeals process, and compliance with the applicable policies and regulations. The audit interviewed key players in the process, reviewed documentation, and benchmarked SSHRC appeals process with other similar organizations to assess the appropriateness and efficiency of the agency's processes.

The audit did not include an assessment of the appropriateness of appeals decisions, but rather, focused on the processes in place to ensure both equitable treatment of applications and fairness of funding decisions. The timeframe encompassed all appeals in a number of SSHRC programs between January 1st, 2012 and March 31, 2013.

¹ See Appendix A – Appeals Process Map

Key audit findings

The SSHRC appeals process is considered to be a final step in the overall SSHRC application process, as it provides applicants with an opportunity to seek recourse if an error occurs during the review of their application for funding. SSHRC receives approximately 10-15 formal appeals on an annual basis. The audit was based on three main questions, as outlined below.

Should SSHRC allow appeals of funding decisions?

SSHRC's programs accept applications for funding from thousands of applicants on an annual basis. These applications are reviewed and assessed by external reviewers and/or adjudication committee members. SSHRC's appeals process provides applicants with an opportunity to appeal a negative funding decision when they believe the decision resulted from an administrative or procedural error. SSHRC's appeals process is an essential step to ensure fairness and transparency of the application process, and provides an avenue for recourse when potential errors are identified by applicants.

The audit obtained feedback from key stakeholders, conducted benchmarking against other appeals processes in similar organizations, and reviewed information throughout the audit. Based on this, it is evident that the appeals process not only builds trust within the community but it is also an appropriate final step of the application cycle. SSHRC's process is transparent, is consistent with the values outlined in its literature, and is consistent with those of other international organizations reviewed during the benchmarking exercise.

Is the SSHRC appeals process appropriate?

In the past, appeals of SSHRC funding decisions were reviewed by an internal committee composed of the program officers, directors and vice-presidents who determined whether or not an appeal met the "grounds for appeal." If the grounds were met, the appeal was then presented to an ad hoc committee typically composed of former SSHRC adjudication committee chairs or members, who provided a recommendation to the relevant program vice-president. The program staff would communicate the appeal decision to the applicant.

SSHRC's appeals process and policy were revised in 2011 and implemented in early 2012. To promote the principle of independent merit review, the Executive Vice-president (EVP) Corporate Affairs (CA), is now responsible for the appeals process, and CA employees, who were not involved in the original application, carry out the review of appeals. Employees within CA receive the appeal and determine whether the grounds for an appeal are met. If grounds for an appeal are met, the appeal is presented to the Appeals Committee² (typically composed of former adjudication committee members or chairs) for review, and the committee provides an appeal recommendation to the Executive Vice-President. The audit concluded that SSHRC's appeal process is appropriate and aligned with most funding organizations and the revised process has resulted in an increased the level of independence and objectivity in the processing of appeals.

² At the time of the audit, CA had yet to send an appeal to the Appeals Committee, since none of the appeals SSHRC had received met the grounds for appeal.

Is the appeals process effective?

The audit found that the CA directorate processes appeals effectively, consistently, and that practices adhere to the policy. Roles, responsibilities and accountability for the process are well defined and respected within the CA directorate, which supports effectiveness and efficiency. Keeping in mind that this process is newly implemented, and is still being refined as it matures, the audit identified four main opportunities to improve practices and further increase effectiveness. SSHRC's website provides its employees and the research community with sufficient, clear and complete information about the appeals process, policy and procedures.

One area where clarity could be improved is in the communication of program eligibility to appeal. Currently, all of SSHRC's programs are open to appeals, yet the audit found that some programs have conditions that could restrict SSHRC's ability to provide funding, even if an appeal was successful.³ Other improvements required included the consistency of the level of detail kept in the appeal files, documentation of appeal decisions and the absence of a formal mechanism to communicate final appeal results to programs staff. Finally, the audit noted that governance could be clarified by documenting which internal management committees are mandated to monitor and provide guidance on the appeals process, its activities, and reporting.

Conclusion

SSHRC's core business is to provide funding to the best talent in the Social Sciences and Humanities. Competition is fierce, applications are numerous, and unfortunately, the disbursements do not satisfy the demand. The current appeals process provides applicants with an opportunity to seek recourse if and when an error occurs, and it is an essential step in the application cycle. The revisions made to the process in January 2012 increased the level of objectivity and independence from the program area and aligned SSHRC with the best practices seen internationally. This appeals process is also consistent with the values outlined in SSHRC literature.

In order to strengthen the appeal process and improve overall efficiency of operations, areas for improvements have been suggested related to internal communications, information for applicants and reporting for management committees. In addition, the records management of each SSHRC appeal process needs to be more consistent in order to ensure accurate recording of information and data, both electronically and in the paper file. As SSHRC addresses these recommendations, it should consider working with the Natural Sciences and Engineering Research Council (NSERC), to establish a common process that could be administered within the new grants management system currently under development.

³ For example, SSHRC's Connection Grants can include time-sensitive elements that could restrict SSHRC's ability to fund the applicant in certain situations.

2 BACKGROUND

The Social Sciences and Humanities Research Council of Canada (SSHRC) is the federal agency that funds, promotes and supports postsecondary-based research and training in the humanities and social sciences. By focusing on developing Talent, generating Insights and forging Connections across campuses and communities, SSHRC strategically supports world-leading initiatives that reflect a commitment to ensuring a better future for Canada and the world. SSHRC is a departmental agency of the Government of Canada and reports to Parliament through the Minister of Industry.

Grants and Scholarship funds are awarded through a merit review process that involves hundreds of Canadian and international experts. These individuals volunteer their time and meet in adjudication committees to review thousands of applications and to make funding recommendations to SSHRC. The SSHRC appeals policy provides applicants with an avenue of recourse should they feel an error was made during the adjudication of their application. SSHRC's appeals policy and procedures are posted on its website, in which the "grounds for appeal" are outlined. Applicants can seek further information about the review of their application by contacting the SSHRC program officer identified in the letter of decision. If this discussion does not provide sufficient information, the applicant can either send SSHRC a general complaint or a formal appeal of the funding decision. In their formal letter of appeal, applicants must demonstrate that the negative funding decision was the result of an error during the adjudication process. SSHRC received approximately 10-15 formal appeals per competition cycle, from applicants who believe there was an error in the adjudication process.

Previously, the SSHRC appeals process was managed by program officers and directors, and appeal decisions were made by program vice-presidents. In keeping with the principles of independent merit review, SSHRC's new appeals process, which was implemented in 2012, is now managed by the Corporate Affairs Directorate. This directorate is comprised of employees who were not involved in the processing or review of the original application. The high-level process⁴ for reviewing an appeal is as follows:

1. SSHRC formally acknowledges receipt of the appeal letter with the applicant;
2. SSHRC analyzes the appeal, the application and related merit review documents;
3. SSHRC submits a recommendation as to whether or not the grounds for appeal are met – two options then present:
 - a. The grounds for appeal are not met, and SSHRC sends the applicant a letter indicating that their request has been denied.
 - b. The grounds for appeal are met, and the case is presented to the Appeals Committee for review, which provides a recommendation to the EVP, Corporate Affairs to either change the score, or maintain the original decision. SSHRC then makes the final decision and communicates this to the applicant in writing.

3 AUDIT OBJECTIVE AND SCOPE

The overall objective of this audit was to review and assess the appeals processes, and to provide assurance on process appropriateness, efficiency and effectiveness. In

⁴ See Appendix A – Appeals Process Map

addition, this audit was to validate that the SSHRC appeals process are open, fair, and transparent.

The scope included a review of the current appeals process in SSHRC programs. It also reviewed the controls and processes in place to ensure consistency and efficiency throughout the appeals process, and compliance with the applicable policies and regulations. The audit benchmarked SSHRC process with other similar organizations to assess the appropriateness and efficiency of the agency's process.

The audit did not include an assessment of the appropriateness of appeals decisions, but rather, focused on the process in place to ensure both equitable treatment of applications and fairness of funding decisions. The timeframe encompassed all appeals in a number of SSHRC programs between January 2012 and March 31, 2013.

4 AUDIT METHODOLOGY

The audit began with a planning phase, where preliminary interviews were conducted, and documentation was reviewed in order to understand the appeals process within SSHRC. Following this, a risk assessment was conducted to determine and define the Lines of Enquiry for the conduct phase. The audit program, including detailed audit criteria and procedures, was then designed based on these Lines of Enquiry. The audit benchmarked against other similar organizations in order to evaluate and assess SSHRC's existing appeals process.

This audit engagement was conducted in conformance with the Treasury Board's *Policy on Internal Audit*, the *Internal Auditing Standards for the Government of Canada*, and the Institute of Internal Auditors' *International Standards for the Professional Practice of Internal Auditing*. These standards require that sufficient and appropriate audit procedures be conducted and that evidence be gathered to provide a high level of assurance on the findings contained in this report. The conclusions were based on a comparison of the situations as they existed at the time against the audit criteria.

5 KEY AUDIT FINDINGS

5.1 Appropriateness of the Appeals Process

SSHRC supports over 8,000 research projects and disburses over \$330M in funding on an annual basis. SSHRC staff, management, and the external professionals who volunteer their time as members of the merit review committees process more than 12,000 applications every year. It is a testament to the level of professionalism and thoroughness of SSHRC's staff and to the quality of the merit review process that less than 1% of applicants appeal SSHRC's funding decision.

SSHRC's application cycle is similar for all programs. Once SSHRC receives applications and supporting documents, the application is reviewed and assessed by a group of reviewers with expertise in a given field. Based on how applications rank or whether or not they meet the required criteria, applicants may or may not receive funding from SSHRC. The final step of the cycle is the appeals process⁵, whereby applicants are provided with an opportunity to appeal the funding decision if they think there was an administrative or procedural error during the awards process.

⁵ See Appendix I for detailed Appeals Process

5.1.1 It is appropriate to provide SSHRC applicants with the opportunity to appeal in order to correct potential procedural or administrative errors.

The audit found that SSHRC's appeal process is an essential step to ensure that the application process is fair and objective. The current application process requires applicants to submit electronic documentation through SSHRC's web-based portals, SSHRC staff to download this information, print it in some cases, and relocate the electronic files to protected sites that are accessed by merit reviewers for assessment. As is evident by the low rate of appeals, SSHRC's ability to effectively manage these steps is exceptional. Even though there is no policy or legislative requirement for SSHRC to have an appeal process, and the number of formal appeals (vs. applications received) is minimal, the appeal process provides an avenue for recourse when potential errors are identified. Overall, the appeals process builds trust within the community and is an appropriate final step of the application cycle.

5.1.2 The "grounds for appeal" outlined in SSHRC's appeals policy are aligned with several other funding organizations.

SSHRC conducted a benchmarking exercise of other organizations in order to determine what kinds of adjustments should be made to the process as they began work to review and adjust the process in 2011. The audit team considered this benchmarking, analyzed the adjustments made to the process and conducted its own benchmarking exercise of similar national and international funding organizations. Within this sample, it was found that the approximately 40% of the organizations had an appeals process in place, and that the grounds for appeal were usually consistent from one organization to another. The audit noted that the grounds for appeal listed in SSHRC's policy and procedure are consistent with similar funding organizations.

5.1.3 Governance of the appeals process is unclear at the management committee level.

SSHRC's governance structure is made up of both internal and external committees which guide its operations, assist with policy development, and are intended to provide oversight to help ensure business operations are consistent, compliant, effective and efficient. The new appeals process clearly assigns the Executive Vice-president, Corporate Affairs, as responsible and accountable for SSHRC's appeals process, and the roles and responsibilities of key staff involved in the process are defined in the documented procedures (last updated in February 2012).

The audit found that governance of the appeals process is unclear at the management committee level, as there was no evidence that reporting on or discussions about appeals had taken place at internal or external committee meetings. Although some committees are mandated to monitor and provide advice or guidance on programs-related areas or items, none of the terms of reference mandated specific committees to monitor and provide guidance on the appeals process, its activities, and reporting. As a result, reporting of appeals information and data to management committees has been informal, and it's unclear if the agency and its management committees have a clear picture how many appeals are received, and of how many are successful vs. unsuccessful.

RECOMMENDATION 1: SSHRC should consider enhancing the mandates of its existing management committees to ensure appeal-related issues are identified and addressed at the appropriate level.

5.1.4 Appeals information available to staff and the community is sufficient and clear.

SSHRC's website provides the appeals process policy and procedures, all of which are sufficient and clear. This information specifies that decisions may be appealed only by the applicant named in the application, and are accepted for review only where there is evidence that a procedural or administrative error has occurred during the adjudication process. Errors are defined on the website as departures from SSHRC's policies and procedures, and may include: an undeclared or unaddressed conflict of interest; a failure by SSHRC staff to provide prescribed information to the adjudication committee; or an adjudication committee decision to not recommend an award based on a conclusion that is contrary to information provided by the applicant in the application. The policy goes one step further to also identify that SSHRC will not accept appeals based on: eligibility of subject matter; a difference in scholarly opinion versus that of merit review committee members and/or assessors; disagreement over the interpretation or analysis of facts by adjudication committee members and/or external assessors; a lack of external assessments; composition of adjudication committee; or amount awarded. Overall, SSHRC has ensured process transparency by making clear documentation about appeals available and easily accessible to the community.

5.2 Process Effectiveness

SSHRC's website explains that "SSHRC is committed to the integrity of its merit review processes. As part of these processes, it has an appeal process that provides applicants with the opportunity to seek reconsideration of a funding decision."⁶ To further support this commitment, SSHRC developed an Appeals Policy that is posted on the agency's website. This policy explains the objective of the appeals process and the procedures to follow in order to submit an appeal. In order to process appeals with integrity, clear and well-communicated grounds for appeals and appropriate tools (including procedures, processes and guidelines) must be in place to guide the practices of the individuals involved in the processing of appeal files.

5.2.1 Programs eligibility is unclear.

The audit identified one weakness in the appeal process information posted on SSHRC's website. The information available implies that the appeals process is open to all programs, yet during the file review the audit noted that some SSHRC programs⁷ have certain conditions that could restrict SSHRC's ability to provide funding even if an appeal was successful. The Treasury Board Secretariat Directive on Transfer Payments (April 1, 2008) states that an agreement must be in place prior to disbursing funds⁸ and

⁶ http://www.sshrc-crsh.gc.ca/about-au_sujet/policies-politiques/statements-enonces/appeals-appels-eng.aspx

⁷ For example, SSHRC's Connection Grants can include time-sensitive elements that could restrict SSHRC's ability to fund the applicant in certain situations.

⁸ TBS Directive on Transfer Payments, April 1, 2008, Section 6.3.1

as such, SSHRC could not provide retroactive funding for events that had taken place prior to the final appeal decision.

RECOMMENDATION 2: SSHRC should consider determining which programs have conditions that could impact its ability to provide funding to applicants following a successful appeal. These programs and their conditions should be clearly documented and communicated to avoid misleading applicants, and enhance process effectiveness.

5.3 Process efficiency, consistency & transparency

In the past, the processing of appeals was handled by the program area's program officers, managers, and directors. The Vice-president of the relevant program was responsible for the final decision. If needed, a committee of former merit reviewers was established to provide an external opinion on a case-by-case basis. In 2011, the entire appeal process was revised and with the current process, the office of the Executive Vice-president (EVP), Corporate Affairs (CA) handles the intake and processing of appeals for all SSHRC programs. Equally, it is also responsible for making and communicating the final decision to the applicant.

5.3.1 The current appeals process is transparent, objective, and independent from the program areas.

Once an appeal is received, a process to determine whether the grounds for an appeal are met is administered by individuals who report to the EVP, CA. This process involves the following steps⁹:

- CA staff receives a formal letter of appeal in which the applicant must demonstrate how the grounds for appeals are met;
- CA staff analyses the appeal and recommends whether or not the grounds for appeal are met.
- If the grounds for appeal are not met, CA staff immediately communicates this conclusion to the appellant.
- If the grounds are met, the appeal and original application is then presented to SSHRC's Appeal Committee. The committee is made up of former committee chairs, well-versed in the SSHRC merit review process. This committee assesses the appeal and provides a recommendation to SSHRC on whether or not the funding decision should be reversed.
- The Appeals Committee review has two possible final results:
 - The Appeals Committee confirms the original recommendation of the adjudication committee – not to fund the appellant based on their application; or
 - The Appeals Committee recommends a reconsideration of the original funding decision, in favor of the appellant.

The newly implemented appeals process has resulted in an increased level of independence and objectivity in the processing of appeals within SSHRC. In keeping with the principles of independent merit review, the SSHRC appeal process is managed by CA directorate, which is composed of employees who were not involved in the original application processes. The audit found that SSHRC's new appeals process is

⁹ See Appendix A for a detailed process flow

aligned with the good practices seen in other similar funding organizations both on a national and international level.

5.3.2 Internal dissemination of appeal results could be improved.

After a letter of appeal is received, the Corporate Affairs staff performs an assessment to determine if there are any grounds for appeal. Program area employees are involved in this stage to provide insight into the application process for the specific case, and to corroborate the “grounds for appeal” assessment results. Through this collaborative approach, program employees and management are made aware of the appeals within their division. Although the process is initially collaborative, the audit found that there is no formal mechanism in place to communicate the results of the appeal (i.e., successful or unsuccessful) to program staff and management. Currently, the final appeal decision is made by the office of the EVP; letters are drafted and signed by the EVP and then included in the appeal file without providing a convenience copy or confirmation of the decision to the program team. It was noted that most of the program managers interviewed were aware of the appeals received within their division, but that they were often unaware of the final appeal results. Internal dissemination of this information might be beneficial to program management decision-making processes.

RECOMMENDATION 3: SSHRC should consider enhancing communication between various key internal stakeholders regarding the final decision of an appeal case.

5.3.2 The review of appeal file identified some inconsistencies in the recording of information.

During the file review, it was found that the documented procedure was generally followed, but there were some discrepancies and differences in terms of 1) the level of detail of documentation maintained in the physical and the electronic files; and 2) the documentation of decisions made by SSHRC. In addition, the audit found that in most cases, a simultaneous review of the physical and electronic appeal files was required to fully understand the “story” of the appeal since neither of these files contained the complete record of the appeal and application information. As well, there are no formal mechanisms to link the electronic files to the physical file, or vice versa, and it was rare that the paper files contained any reference to the appeal (i.e., appeal letter from applicant; letter of decision from EVP, etc.).

SSHRC is currently transitioning to a new electronic application and grants management system, but until it is fully implemented the paper files remain the official record of each application. As SSHRC transitions to this electronic system, some new practices (such as electronic recordkeeping of appeal cases) have resulted in incomplete paper/official records for applicants who appeal the original funding decision. If reviewed side-by-side, the electronic and paper appeal files were generally documented in great detail. However, the discrepancies noted above could expose the agency to the risk¹⁰ that decisions could not be supported if, for example, an appeal ended in court or appeal information was requested through an Access to Information request.

¹⁰ This risk is low, but the impact could be very high if SSHRC was unable to demonstrate the process steps, decision points, and final decision of the appeal.

RECOMMENDATION 4: SSHRC should consider reviewing the files documentation for appeals to ensure consistency and accuracy in the recording of information and data, both electronically and in the physical file.

6 CONCLUSION

SSHRC's new appeals process provides applicants with an avenue for applicants to seek recourse in cases of potential error. SSHRC has aligned its process and grounds for appeal with those of similar national and international funding organizations, and has ensured a higher degree of objectivity and independence by positioning a centralized appeals function outside of the programs area. Procedures (for applicants and staff) have been developed to support the policy, and are clear and concise. The audit identified a few key areas that where SSHRC could enhance the effectiveness and efficiency of the appeals process. First, SSHRC should review its programs in order to determine which programs have conditions which could impact SSHRC's ability to disburse funds to a successful appeal, and communicate these findings to the community. The audit found that the level of detail of appeals file documentation was inconsistent, and the internal communication of appeal results needed to be formalized to ensure management is informed of appeal results in order to provide the internal and external committees with relevant programs-related information and data.

Overall, the audit found that most elements that comprise a robust appeals process were in place at SSHRC and that the main reason for this generally positive assessment is the effort SSHRC recently put into revising the appeals policy and process, and their implementation in January 2012.

As SSHRC addresses these recommendations, it should consider working with its sister agency, the Natural Sciences and Engineering Research Council, to establish a common process that could be administered within the new grants management system currently under development.

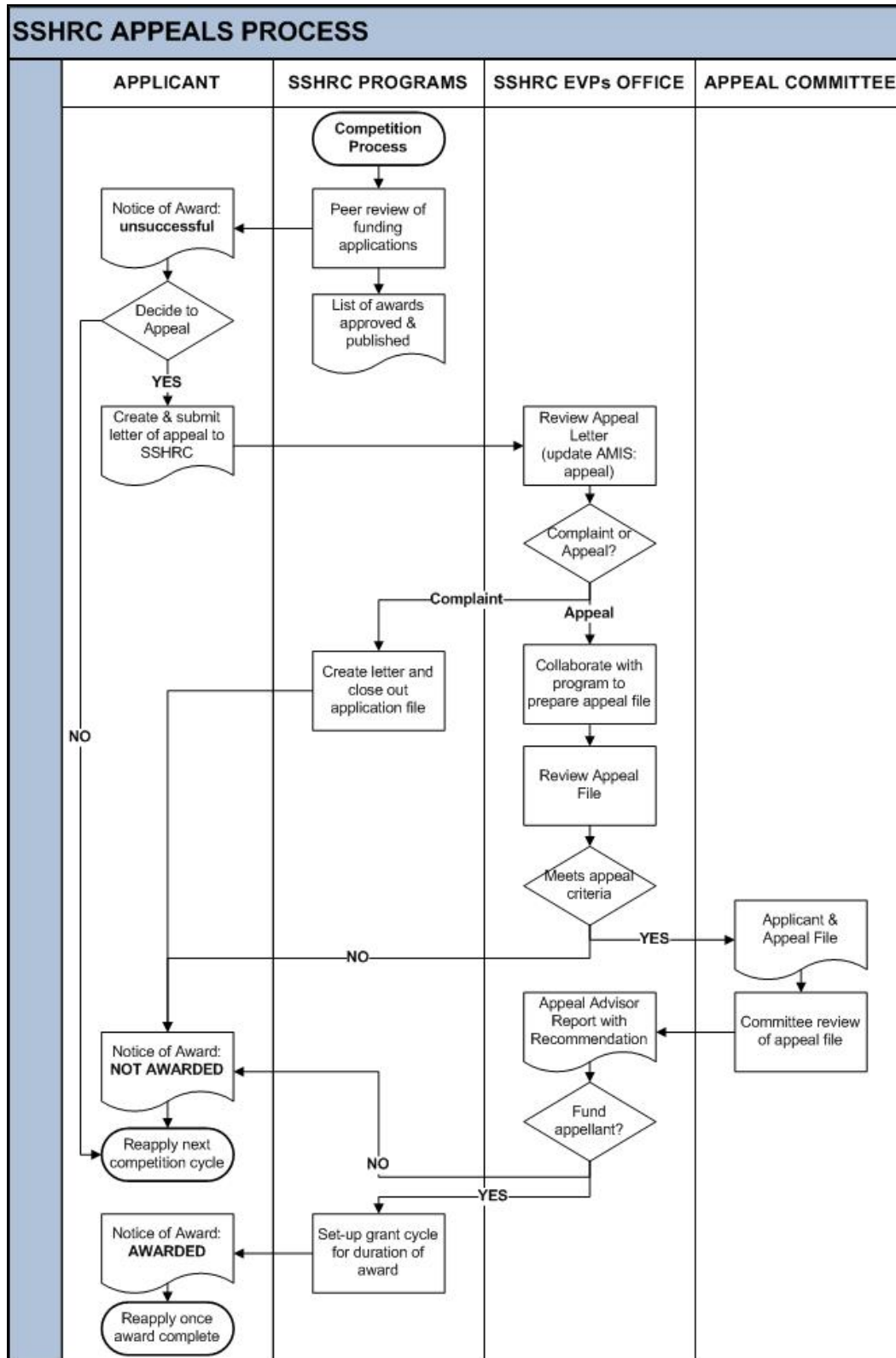
7 AUDIT TEAM

Chief Audit Executive:	Phat Do
Audit Principal:	Benjamin Cyr
Senior Auditor:	Patricia Morrell

8 MANAGEMENT RESPONSE TO AUDIT RECOMMENDATIONS

ITEM	RECOMMENDATION	ACTION PLAN	TARGET DATE
1.	SSHRC should consider enhancing the mandates of its existing management committees to ensure appeal-related issues are identified and addressed at the appropriate level.	Management committee mandates will be reviewed and revised as required.	March 2014
2.	SSHRC should consider determining which programs have conditions that could impact its ability to provide funding to applicants following a successful appeal. These programs and their conditions should be clearly documented and communicated to avoid misleading applicants, and to increase process effectiveness.	"Eligibility to appeal" conditions will be reviewed and revised as required and approved by the appropriate management committee. The management decisions resulting from the review will be communicated to the community via the SSHRC website.	March 2014
3.	SSHRC should consider enhancing communication between various key internal stakeholders regarding the final decision of an appeal case.	CSP will ensure that the relevant division is copied on letters written to appellants under the EVP's signature.	September 2013.
4.	SSHRC should consider reviewing the files documentation for appeals to ensure consistency and accuracy in the recording of information and data, both electronically and in the physical file.	CSP will review and document record keeping procedures and standards and provide these for information to the appropriate management committee.	March 2014

9 APPENDIX I – Appeals Process



10 APPENDIX II – Benchmarking

As part of the audit of appeals, the audit team conducted a benchmarking exercise to determine whether other funding organizations had appeals processes, and what their grounds for appeals were.

Overall, 40% did have an appeals process, and aside from SSHRC, the grounds for appeals within these organizations were “errors of procedure or error in administration process.”

The following organizations were included in the benchmarking exercise:

- The Natural Sciences and Engineering Research Council
- Canadian Council for the Arts
- Fulbright Canada
- Canadian Institutes of Health Research
- Ontario Trillium Foundation
- International Foundation for Science
- Wenner Gren Foundation (International Collaborative Research Grants)
- Economic & Social Research Council (UK)
- Science Foundation of Ireland
- Canadian Diabetes Foundation
- Harry Frank Guggenheim (USA)
- Brightfocus – American Health Association
- National Institute of Allergy and Infectious Diseases, Department of Health, USA
- Canadian Foundation for Innovation
- Australian Research Council
- Netherlands Organization for Scientific Research
- Economic Social Research Council (ESRC) - UK
- Joint Information Systems Committee (JISC) - UK

11 APPENDIX III – Lines of Enquiry & Audit Criteria

LoE 1: Compliance	
The objective is to determine if the SSHRC appeals process demonstrates compliance with relevant internal policies, directives and guidelines.	
Audit Criteria	Sources
1.1 – There is a governance structure in place to support the Appeals process	CMC G-2, AC-1 CoCo, B3
1.2 – There are policies, guidelines, and directives in place to support NSERC’s appeals process	CMC ST-5
1.3 – NSERC monitors and reviews compliance with policies, guidelines and directives on a regular basis.	CMC ST-7 COSO MON-A
LoE 2: Consistency, Fairness & Transparency	
The objective is to determine if the SSHRC Appeals Process demonstrates an effective set of controls to ensure fair, consistent and transparent decision-making for appeals.	
Audit Criteria	Sources
2.1 – Operational processes used by internal parties for appeals are well understood, and used by all in a similar manner.	COSO CA-1
2.2 – The process and tools in place for appeals ensure a fair and equitable assessment of all applications	COSO CA-2
LoE 3: Efficiency	
The objective is to determine if the SSHRC appeals process is designed to ensure an efficient use of resources, and to support timely decisions for applicants.	
Audit Criteria	Sources
3.1 – The existing appeals process is designed to provide a timely decision to applicants	COSO IC-B5
3.2 – The appeals process was developed with a regard for efficiency	COSO RA-B
LoE 4: Appropriateness	
The objective is to determine if the current SSHRC appeals process is appropriate, and if it is an essential step to ensure a transparent and fair applicant process at SSHRC.	
Audit Criteria	Sources
4.1 – The current appeals process is similar to other funding organizations	Benchmarking
4.2 – The appeals process is essential and mandatory	Central agencies