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# Summary - Hockey Canada Recipient Audit Report from the period of 2016-2017 to 2017-2018

At the request of the Minister of Sport and Minister responsible for the Economic Development Agency of Canada for the Regions of Quebec, a recipient audit started in Spring 2023 to ensure Canadian Heritage funding issued to Hockey Canada between 2016-2017 to 2017-2018 had not been used to pay for legal settlements or related legal fees. The recipient audit was conducted by the firm Samson & Associés on behalf of the Government of Canada and supplemented the audit already conducted for the years between 2018-2019 to 2022-2023.

Hockey Canada (the Recipient) is the national governing body for hockey in Canada and works in conjunction with the 13 member branches.

Hockey Canada oversees the management of programs in Canada, from entry-level to high performance teams and competitions, including world championships and the Olympic and Paralympic Winter Games. Hockey Canada is also Canada's voice within the International Ice Hockey Federation. Hockey Canada has offices in Calgary, Ottawa and Toronto.

The Government of Canada, through the Sport Support Program and the Hosting Program under the Sport Canada Branch, provides financial support to Hockey Canada in the realization of its activities.

The following is a summary of the recipient audit report provided to Canadian Heritage by the firm Samson & Associés.

## Objective of the Recipient Audit

The objective of the recipient audit was to provide assurance on the Recipient's compliance with the terms and conditions of the Contribution Agreements.

This objective was achieved through a review of the expenditures reported to Canadian Heritage.

## Scope

The scope of the audit included the activities covered by the Contribution Agreements between the Department of Canadian Heritage and Hockey Canada between 2016-2017 to 2018-2019 under the Sport Support Program and the Hosting Program.

## Audit Conclusions

The audit team confirmed that:

1. Funds disbursed to the Recipient have been used for the intended purposes.
2. The audit did not identify any surplus funding issued to Hockey Canada.

# Recommendations

The audit team identified areas where management practices and processes could be improved. The audit team recommended that Hockey Canada ensure that:

1. All expenses are supported by proper documentation.
2. The amount deducted for salaries exceeding the thresholds specified in the *Application Guidelines – National Sport Organization* be reviewed by a staff member that has access to the overall payroll register information before sending the final financial report to PCH (Canadian Heritage).
3. All expenses included in the eligible costs categories meet the eligibility criteria of the *Application Guidelines – National Sport Organization* and the terms and conditions of the Contribution Agreements.
4. The reported amounts are supported by a detailed transaction listing to ensure an accurate and complete presentation of the amounts incurred in the period specified in the Contribution Agreements.
5. The Recipient retains the data and lists used to support the information reported to PCH (Canadian Heritage).

## Hockey Canada's Response

Hockey Canada is in general agreement with the recommendations and will work to implement such recommendations.

## Program's Management Response

The program is satisfied with the audit conclusions and recommendations. The program will monitor how Hockey Canada implements the recommendations.

**Date modified:**

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