Government Gouvernement
of Canada du Canada

Internal audit key compliance attributes

Key compliance attributes provide pertinent information to Canadians and parliamentarians on the professionalism, performance and impact of the internal audit function in departments. These are not performance measures and no targets are attached.

Publishing key compliance attributes of internal audit

The oversight of resources used throughout the federal government is conducted by professional and objective internal auditors that are independent of departmental management.

Heads of organizations are responsible for ensuring that internal audits in the department are carried out. The process complies with the Institute of Internal Auditors International Professional Practices Framework (IPPF) promulgated by the Institute of Internal Auditors (IIA).

Departments with an internal audit function are required to publish key attributes of compliance. These attributes have been selected because they demonstrate that, at a minimum, the fundamental elements necessary for oversight are:

- in place
- operating as intended
- achieving results

The key attributes of compliance with the policy and standards are:

- internal auditors trained to effectively perform the work
- audit work that comply with the international standards for the profession
- audit work performed according to a systematically developed Risk-Based Audit Plan:
  - which has been approved by the head of the organization

- that results in management actions being taken in response to audit recommendations
- audit work perceived as adding value in the pursuit of organizational objectives

Table 1: Key Compliance Attributes Results

Key compliance attributes	Results as of March 31, 2024
% of staff with an internal audit or accounting designation [Certified Internal Auditor (CIA), Chartered Professional Accountant (CPA)]	47 %
% of staff with an internal audit or accounting designation (CIA, CPA) in progress	7%
% of staff holding other designations (CGAP, CISA, etc.)	40%
Date of last comprehensive briefing to the Departmental Audit Committee on the internal processes, tools and information considered necessary to evaluate conformance with the IIA Code of Ethics and the Standards and the results of the quality assurance and improvement program (QAIP)	July 26, 2023
Date of last external assessment	March 23, 2021
Risk-based Audit Plan and related information	Refer to Table 2: Status of Open Internal Audits Approved in the Risk-based Audit Plan.
Average overall usefulness rating from upper senior management of areas audited	75% of senior management rated the overall usefulness of the audits as 'Good' to 'Excellent'.

The Comptroller General has the authority to amend these attributes, should there be changes in the internal audit environment and/or due to the evolving maturity of the internal audit function.

Table 2: Status of Open Internal Audits Approved in the Risk-based Audit Plan as of June 30, 2024

Internal audit title	Audit status	Report approved date	Report published date	Original planned Management Action Plan (MAP) completion date	Implementation status
Audit of Occupational Health and Safety	Published – MAP fully implemented	March 22, 2018	June 19, 2018	December 2019	100%
Audit of Icebreaking Services	Published – MAP fully implemented	May 29, 2019	October 3, 2019	March 2020	100%
Audit of Physical Security	Published – MAP fully implemented	June 26, 2019	October 3, 2019	October 2020	100%
Audit of IT Asset Management	Published – MAP fully implemented	June 26, 2019	October 3, 2019	March 2021	100%
Audit of the Incident Command System	Published – MAP not fully implemented	March 17, 2021	June 25, 2021	March 2023	89%
Audit of Revenue Management	Published – MAP fully implemented	June 17, 2021	December 3, 2021	May 2022	100%
Audit of Information Technology (IT) General Controls	Published- MAP fully implemented	April 14, 2022	July 20, 2022	December 2023	100%
Audit of Implementation of Fisheries Act	Published MAP fully implemented	April 14, 2022-	July 13, 2022	March 2023	100%

Internal audit title	Audit status	Report approved date	Report published date	Original planned Management Action Plan (MAP) completion date	Implementation status
Audit of Management of Grants and Contributions	Published – MAP not fully implemented	October 17, 2023	January 18, 2024	December 2024	20%
Audit of the Implementation of the Arctic Region	Published – MAP not fully implemented	October 17, 2023	January 18, 2024	March 2024	86%
Audit of Due Diligence in Awarding Contributions	In Progress	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Audit of Assessment and Planning in Asset Acquisition	In Progress	Not Applicable	Not Applicable	Not Applicable	Not Applicable
Audit of User Implemented Systems	Planned	Not Applicable	Not Applicable	Not Applicable	Not Applicable

Additions and adjustments to the internal audits listed in the Departmental Plan may have occurred in order to address emerging risks and priorities of the organization. Accordingly, the list above does not include a number of consulting engagements that were carried out. Going forward, audits from past fiscal years will remain listed in the table until 100% Management Action Plan (MAP) implementation is achieved. Audit engagements will remain listed on the site for a minimum six-month period after 100% implementation has been achieved and published.

Related links

- Policy on Internal Audit, section A.2.2.3.1
- Why publish key compliance attributes of internal audit?

Date modified:

2025-01-16