



Natural Sciences and Engineering Research Council of Canada

Internal Audits

2023-2024 Key Compliance Attributes of the Corporate Internal Audit Division

Departments with internal audit functions are required to publish key attributes of compliance as per section A.2.2.3.1 of the [Treasury Board Directive on Internal Audit](#). It is important that the public is aware that heads of government organizations are receiving assurance and that activities are managed in a way that demonstrates responsible stewardship.

More information regarding the rationale behind publishing these attributes can be found on the Office of the Comptroller General’s website through the following link, ‘[Why publish key compliance attributes of internal audit?](#)’

Table 1 – Key compliance attributes – April 1, 2023 to March 31, 2024

Performance indicators	Key compliance attributes	Results
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Performance indicators	Key compliance attributes	Results
1. Do internal auditors in departments have the training required to do the job effectively? Are multidisciplinary teams in place to address diverse risk?	1a. % of staff with an internal audit or accounting designation (Certified Internal Auditor (CIA), Chartered Professional accountant (CPA))	100% of internal audit staff have either a CIA or a CPA.
	1b. % of staff with an internal audit or accounting designation (CIA, CPA) in progress	Not Applicable
	1c. % of staff holding other professional designations (Certified Government Audit Professional (CGAP), Certified Information Systems Auditor (CISA), etc.)	50% of internal staff have other professional designations (CGAP, Certification in Risk Management Assurance (CRMA), CISA, CFE).
2. Is internal audit work performed in conformance with the international standards for the profession of internal audit as required by Treasury Board policy?	2a. Date of last comprehensive briefing to the Departmental Audit Committee on the internal processes, tools, and information considered to evaluate conformance with the IIA Code of Ethics and the Standards and the results of the quality assurance and improvement program (QAIP).	The last comprehensive briefing to the Audit Committee was in April 2024.
	2b. Date of last external assessment.	The last external assessment was completed in April 2024.

Performance indicators	Key compliance attributes	Results
3. Are Risk-based Audit Plans submitted to audit committees and approved by deputy heads implemented as planned with resulting reports published? Is management acting on audit recommendations for improvements to departmental processes?	<p>Risk-based Audit Plan and related information:</p> <ul style="list-style-type: none">• name of engagement for the current fiscal year of the Risk-based Audit Plan• status of engagement for the current fiscal year of the Risk-based Audit Plan• date the engagement report was approved• date the engagement report was published• original planned date for completion of all management action plan (MAP) items• status of MAP items	The 2023-26 Risk-based Audit Plan was submitted to the audit committee on June 22, 2023, and approved by the deputies in July 2023. Refer to Table 2 – Audit plan and related information .
4. Is internal audit credible and adding value in support of the mandate and strategic objectives of the organization?	Average overall usefulness rating of areas audited.	Senior management of areas audited rated the overall usefulness of our work as excellent (100%).

Table 2 – Audit plan and related information

Internal audit	Engagement status	Report approved date	Report published date	Original planned MAP completion date	Implementation Status ¹
Audit of the Tri-agency Grants Management System	Published: MAP not fully implemented	December 2021	April 2022	December 2022	33%

Internal audit	Engagement status	Report approved date	Report published date	Original planned MAP completion date	Implementation Status¹
Consulting Engagement – Departmental Security Plan	Approved – not published	November 2022	n/a	July 2023	100%
<u>IT Security</u>	Published – MAP not fully implemented	July 2021	October 2021	July 2022	80%
Consulting engagement – Workplace Renewal	Approved – not published	May 2024	n/a	n/a	n/a
Consulting Engagement – Governance	Approved – not published	July 2024	n/a	n/a	n/a
Audit of Procurement	In progress	n/a	n/a	n/a	n/a
Consulting engagement – Tri-agency Grants Management System (TGMS)	Planned	n/a	n/a	n/a	n/a

¹ The method for calculating the implementation status has changed since 2022-23.

Modified: 2024-10-02