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Social Sciences and Humanities Research Council: 2023-2024 Key Compliance Attributes of the Corporate Internal Audit Division

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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 be aware that heads of governmental organizations are receiving assurance and that activities are managed in a way that demonstrates responsible stewardship.

More information about the rationale for 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

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?	1(a) % of staff with an internal audit or accounting designation (Certified Internal Auditor (CIA), Chartered Professional accountant (CPA)) 1(b) % of staff with an internal audit or accounting designation (CIA, CPA) in progress 1(c) % of staff holding other professional designations (CGAP, CISA, etc.)	(a)100% of internal audit staff have either a CIA or a CPA. (b) Not applicable (c) 50% of internal audit staff have other professional designations (CGAP, 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?	2(a) 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 2(b) Date of last external assessment	(a) The last comprehensive briefing to the Audit Committee was in April 2024. (b) The last external assessment was completed in April 2024.
3. Are Risk-Based Audit Plans (RBAPs) 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?	3. RBAPs and related information (a) name of engagement for the current fiscal year of the RBAP (b) status of engagement for the current fiscal year of the RBAP (c) date the engagement report was approved (d) date the engagement report was published (e) original planned date for completion of all Management Action Plan (MAP) items (f) status of MAP items	The 2023-26 RBAP was submitted to the audit committee on June 22, 2023 and approved by the deputies in July 2023. For a) to f), refer to Table 2.
4. Is internal audit credible and adding value in support of the mandate and strategic objectives of the organization?	4. 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%
2.	Consulting Engagement — Departmental Security Plan	Approved: not published	November 2022	n/a	July 2023	100%
3.	IT Security	Published: MAP not fully implemented	July 2021	October 2021	July 2022	80%
4.	Canada First Research Excellence Fund	Published: MAP fully implemented	July 2021	October 2021	September 2022	100%
5.	Implementation of the 2019 Addendum	Published: MAP implementation in progress	July 2023	December 2023	March 2025	n/a
6.	Consulting engagement – Workplace Renewal	Approved: not published	May 2024	n/a	n/a	n/a
7.	Consulting Engagement – Governance	Approved: not published	July 2024	n/a	n/a	n/a
8.	Audit of Procurement	In progress	n/a	n/a	n/a	n/a

[*] The method for calculating the implementation status of the recommendations has changed since 2022-23.

	Internal audit	Engagement status	Report approved date	Report published date	Original planned MAP completion date	Implementation Status *
9.	Consulting engagement – Tri-Agency Grants Management System	Planned	n/a	n/a	n/a	n/a

*	The method for calculating the implementation status of the recommendations has changed since 2022-23.

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