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2022-2023 SSHRC—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 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 under the Office of the Comptroller General of Canada webpage "Why publish key compliance attributes of internal audit?".

Performance Results

Compliance attributes will answer questions that stakeholders may have about the oversight of public resources	Key compliance attributes	Results—1 April 2022 to 31 March 2023

Compliance attributes will answer questions that stakeholders may have about the oversight of public resources	Key compliance attributes	Results—1 April 2022 to 31 March 2023
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 (Certified Government Auditing Professional), CISA (Certified Information Systems Auditor), CRMA (Certification in Risk Management Assurance), etc.)	(a) 100% of internal audit staff have either a CIA or a CPA (b) 20% of staff have a CIA in progress (c) 40% of internal staff have other professional designations (CGAP (Certified Government Auditing Professional), CRMA (Certification in Risk Management Assurance))
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 (Institute of Internal Auditors) Code of Ethics and the Standards and the results of the quality assurance and improvement program (QAIP) 2(b) Date of last external assessment	(a) The last comprehensive briefing to the Audit Committee was in April 2022. (b) The last external assessment was completed in spring 2019.

Compliance attributes will answer questions that stakeholders may have about the oversight of public resources	Key compliance attributes	Results—1 April 2022 to 31 March 2023
Are RBAPs (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?	3. RBAPs and related information (a) name of engagement for the current fiscal year of the RBAO (Regional Business Application Officer) (b) status of engagement for the current fiscal year of the RBAP (Risk-Based Audit Plan) (c) date the engagement report was approved (d) date the engagement report was published (e) original panned date for completion of all management action plan (MAP) items (f) status of MAP items	The 2022-23 RBAP (Risk-Based Audit Plan) was submitted to the audit committee on June 22nd, 2022, and approved by the deputy heads in July 2022. Refer to Table 1
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 for areas audited rated the overall usefulness of our work as either good (50%) or excellent (50%).

Table 1 – Audit plan and related information

Internal Audits					
Internal audit	Engagement status	Report approved date	Report published date	Original planned MAP completion date	Implementation status

Internal Audits					
	Internal audit	**Engagement status**	**Report approved date**	**Report published date**	**Original planned MAP completion date**	**Implementation status**
1	Audit of Canada First Research Excellence Fund	Published: MAP not fully implemented	July 2021	October 2021	September 2022	70%
2	Consulting Engagement - Departmental Security Plan	Not published: MAP not fully implemented	November 2022	n/a	July 2023	0%
3	IT Security	Published	July 2021	October 2021	March 2022	60%
4	Consulting Engagement – Workplace Renewal	In progress				
5	Consulting Engagement – Governance	In progress				
6	Audit of Financial Management	Planned				
7	Cybersecurity	Planned				

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