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# Department of Finance Canada's Internal Audit Directorate: Key Compliance Attributes of Internal Audit

Report – June 30, 2024

## Directive on Internal Audit

Appendix A: Mandatory Procedures for Internal Auditing in the  
Government of Canada

A.2.2.3 Departments must meet public reporting requirements as prescribed by the Comptroller General of Canada and using Treasury Board of Canada Secretariat prescribed platforms, including:

A.2.2.3.1 Performance results for the internal audit function

The objective of publishing departmental internal audit performance results, in the form of key compliance attributes, is to provide pertinent information to stakeholders (Canadians, parliamentarians) regarding the professionalism, performance and impact of the function in departments.

The key compliance attributes detailed below have been selected to show an external audience that an internal audit function is in place within the Department and is operating as intended.

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 the 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 OCG web page.

Performance Results

<b>Compliance attributes will answer questions that stakeholders may have about the oversight of public resources</b>	<b>Key compliance attributes</b>	<b>Results – April 1, 2023, to March 31, 2024</b>
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<b>Compliance attributes will answer questions that stakeholders may have about the oversight of public resources</b>	<b>Key compliance attributes</b>	<b>Results – April 1, 2023, to March 31, 2024</b>
<p>Do internal auditors in departments have the training to do the job effectively? Are multidisciplinary teams in place to address diverse risks?</p>	<p>1(a) % of staff with an internal audit or accounting designation (Certified Internal Auditor (CIA), Chartered Professional Accountant (CPA))</p> <p>1(b) % of staff with an internal audit or accounting designation (CIA, CPA) in progress</p> <p>1(c) % of staff holding other designations (CGAP, CISA, etc.)</p>	<p>1(a) 57% of staff with an internal audit or accounting designation (Certified Internal Auditor (CIA), Chartered Professional Accountant (CPA)).</p> <p>1(b) 28% of staff with an internal audit or accounting designation (CIA, CPA) in progress.</p> <p>1(c) 0% of staff holding other designations (CGAP, CISA, etc.).</p>

<b>Compliance attributes will answer questions that stakeholders may have about the oversight of public resources</b>	<b>Key compliance attributes</b>	<b>Results – April 1, 2023, to March 31, 2024</b>
<p>Is internal audit work performed in conformance with the international standards for the profession of internal audit as required by Treasury Board policy?</p>	<p>2(a) Date of last comprehensive briefing to the Departmental Audit Committee (DAC) 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)</p> <p>2(b) Date of last external assessment</p>	<p>2(a) November 30, 2023, was the date of last comprehensive briefing to the Departmental Audit Committee (DAC) 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).</p> <p>2(b) July 2022 was the date of last external assessment.</p>

<b>Compliance attributes will answer questions that stakeholders may have about the oversight of public resources</b>	<b>Key compliance attributes</b>	<b>Results – April 1, 2023, to March 31, 2024</b>
<p>Are the 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?</p>	<p>3 RBAPs and related information</p> <ul style="list-style-type: none"> <li>a. name / status of audit for the current fiscal year of the RBAP</li> <li>b. date the audit report was approved</li> <li>c. date the audit report was published</li> <li>d. original planned date for completion of all management action plan (MAP) items</li> <li>e. status of MAP items</li> </ul>	<p>The 2023-2025 RBAP was presented to the DAC on June 14, 2023, and was approved by the Deputy Minister on June 29, 2023.</p> <p>See table 1 for more information on individual audit engagements.</p>

<b>Compliance attributes will answer questions that stakeholders may have about the oversight of public resources</b>	<b>Key compliance attributes</b>	<b>Results – April 1, 2023, to March 31, 2024</b>
Is internal audit credible and adding value in support of the mandate and strategic objectives of the organization?	4 Average overall usefulness rating from senior management (ADM-level or equivalent) of areas audited.	75% of responses rated "overall usefulness" as excellent (level 4) and 25% of responses rated "overall usefulness" as fair (level 2), giving an average overall usefulness rating of 3.5.

**Table 1 – Audit plan and related information<sup>1</sup>**

	<b>Internal audit</b>	<b>Audit status</b>	<b>Report approved date</b>	<b>Report published date</b>	<b>Original planned MAP completion date</b>	<b>I s</b>
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<sup>1</sup> As of March 31, 2024.

	<b>Internal audit</b>	<b>Audit status</b>	<b>Report approved date</b>	<b>Report published date</b>	<b>Original planned MAP completion date</b>	<b>I s</b>
<b>1</b>	<u>Audit of Information Management of the Federal Budget Process</u>	Published: MAPs not fully implemented	2018/10/24	2019/01/25	March 2019 (revised to July 2024)	8
<b>2</b>	<u>Joint Audit and Evaluation of the Department's Information and Records Management System (SharePoint)</u>	Published: MAPs fully implemented	2020/09/03	2020/10/30	December 2022	1
<b>3</b>	<u>Audit of G&amp;S Expenditures Related to COVID-19</u>	Published: MAPs fully implemented	2021/06/01	2021/08/30	May 2022 (revised to April 2023)	1

<sup>1</sup> As of March 31, 2024.

	<b>Internal audit</b>	<b>Audit status</b>	<b>Report approved date</b>	<b>Report published date</b>	<b>Original planned MAP completion date</b>	<b>I s</b>
<b>4</b>	Consulting Engagement – Departmental Information and IT Security Practices	Completed	2022/09/01	N/A	N/A	N
<b>5</b>	<u>Internal Audit of Federal Government Consulting Contracts Awarded to McKinsey &amp; Company.</u>	Published: no MAPs	2023/03/22	2023/03/29	N/A	N
<b>6</b>	<u>Audit of the Personnel Security Screening Process</u>	Published: MAPs not fully implemented	2023/06/28	2023/09/26	March 2025	0

<sup>1</sup> As of March 31, 2024.



	Internal audit	Audit status	Report approved date	Report published date	Original planned MAP completion date	I s
7	<u>Audit of Canada Pension Plan Cost Recoveries</u>	Published: MAPs not fully implemented	2023/12/18	2024/03/14		0

<sup>1</sup> As of March 31, 2024.

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