

Compliance Attributes for the Internal Audit Function - ISC

Key compliance attributes are published in accordance with the Office of the Comptroller General of Canada (OCG) Technical Bulletin 2023- 1: Policy on Internal Audit. It states that:

A.2.2.3 Departments must meet public reporting requirements as prescribed by the Comptroller General of Canada.

These key compliance attributes demonstrate that the fundamental elements necessary for oversight are in place, are performing as required under the [Policy on Internal Audit](#) and the [Directive on Internal Audit](#), and are achieving results.

Key Compliance Attributes

Professional Qualifications

Members of the internal audit team are trained to do their job effectively. Multidisciplinary teams are in place to address diverse risks. The breakdown of the internal audit staff professional qualifications is shown in Figure 1.

The bubble chart shows the breakdown of the internal audit staff qualifications as of September 30, 2023.

- Certified Internal Auditor (CIA)/Chartered Professional Accountant (CPA) Designations: 50%
- Accounting or other designation in progress: 25%
- Other Designations: 0%
 - CRM: Canadian Risk Management
 - CRMA: Certification in Risk Management Assurance
 - CISA: Certified Information Systems Auditor
 - CGAP: Certified Government Auditing Professional
 - PMP: Project Management Professional

Figure 1. Internal audit staff qualifications as of September 30, 2023

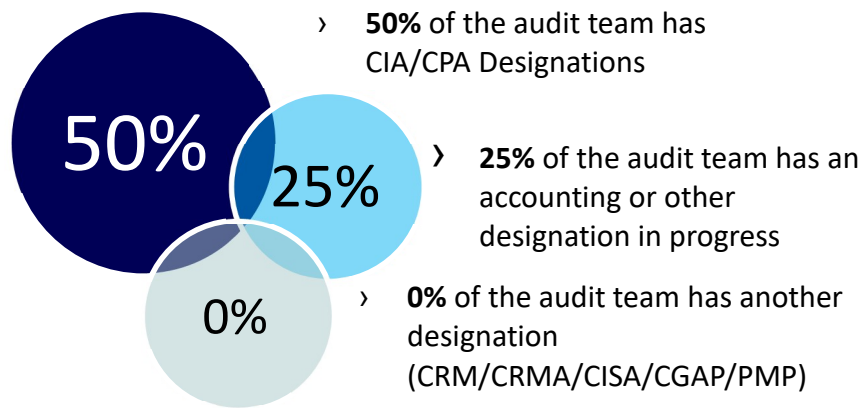


Figure 1 – Text version

The bubble chart shows the breakdown of the internal audit staff qualifications as of September 30, 2023.

Certified Internal Auditor (CIA)/Chartered Professional Accountant (CPA) Designations	50%
Accounting or other designation in progress	25%
Other Designations <ul style="list-style-type: none">• CRM: Canadian Risk Management• CRMA: Certification in Risk Management Assurance• CISA: Certified Information Systems Auditor• CGAP: Certified Government Auditing Professional• PMP: Project Management Professional	0%

Conformance with the International Standards

The Audit and Assurance Services Branch's internal audit work conforms to international standards for the profession. The last external audit assessment was completed in May 2022. The most recent internal assessment was presented on December 13, 2021, at the Departmental Audit Committee. The presentations consisted of an update on:

- The scope and frequency of both the internal and external assessments
- The qualifications and independence of the assessor(s) or assessment team, including whether or not there were any potential conflicts of interest
- Conclusions of assessors
- Corrective action plans
- Internal process, tools and information considered necessary to evaluate conformance with the Institute of Internal Auditor's Code of Ethics and Standards
- Results of the Internal Audit Branch's Quality Assurance and Improvement Program

The internal audits conducted by the Audit and Assurance Services Branch are planned and based on the approved Risk-Based Audit Plan. The audits and the implementation status of their Management Action Plan (MAP) are listed in Table 1. Additions and adjustments to the internal audits may occur in order to address emerging risks and priorities of the organization.

Table 1. Risk-Based Audit Plan and Related Information

Internal Audit Title	Status	Report Approved Date	Report Published Date	Original Planned MAP Completion Date	MAP Implementation Status (Previous)
Audit of Indigenous Services Canada's Information Technology Security (Focus on FNIHB Systems)	Approved – Not published: MAP not fully implemented	March 16, 2021	N/A	September 1, 2021	80% implemented
Audit of the Implementation of Jordan's	Published: MAP not fully	October 21, 2019	October 28, 2020	September 30, 2021	86% implemented

Internal Audit Title	Status	Report Approved Date	Report Published Date	Original Planned MAP Completion Date	MAP Implementation Status (Previous)
Principle	implemented				
Audit of IT Security (Focus on Cybersecurity)	Approved – Not published: MAP not fully implemented	September 14, 2021	N/A	June 30, 2022	80% implemented
Audit of Internal Controls Over Financial Reporting	Published: MAP fully implemented	September 27, 2022	May 5, 2023	December 31, 2022	100% implemented
Audit of ISC's Processes to Support Participation in the 10-year Grants	Published: MAP not fully implemented	September 27, 2022	April 12, 2023	December 31, 2023	33% implemented
Compliance Audit of the Terms and Conditions of the Income Assistance Program for COVID-19 Funding	Published: MAP not fully implemented	September 27, 2022	April 12, 2023	March 31, 2024	33% implemented
Audit of the Monitoring and Oversight of the Contribution Agreements Process	Published: MAP not fully implemented	December 15, 2022	September 28, 2023	March 31, 2024	38% implemented
Audit of the First Nations and Inuit Home and Community Care Program	Approved - Not published: MAP not fully implemented	September 26, 2023	-	March 31, 2026	0% implemented
Audit of Assisted Living Program	Approved – Not published: MAP not fully implemented	September 26, 2023	-	March 31, 2026	0% implemented
Audit of Data Governance	Approved – Not published: MAP not fully implemented	September 26, 2023	-	March 31, 2026	18% implemented
Audit of Land Management	In Progress	-	-	-	-
Audit of the Elementary and Secondary Education Program	In Progress	-	-	-	-
Audit of the Mental Wellness Program	In Progress	-	-	-	-

Overall Usefulness of Internal Audits

Based on the post-audit survey results received, senior management agreed that overall the audits conducted were useful.