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Performance Results for the Internal Audit Function

As per the *[Directive on Internal Audit](#)*, departments must meet public reporting requirements as prescribed by the Comptroller General of Canada including performance results for the internal audit function.

The following four key compliance attributes provide pertinent information to stakeholders, in other words, Canadians and parliamentarians, regarding the professionalism, performance, and impact of the function in the Department.

For more information, see [Why publish key compliance attributes of internal audit](#).

Year 2023-2024 (as of March 31, 2024)

Compliance Attributes	Key Compliance Attribute	Results for PCH
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Compliance Attributes	Key Compliance Attribute	Results for PCH
1. Do internal auditors in departments have the training required to do the job effectively? Are multidisciplinary teams in place to address diverse risks?	% of staff with an internal audit or accounting designation (Certified Internal Auditor (CIA), Chartered Professional Accountant (CPA)).	20%
	% of staff with an internal audit or accounting designation (CIA, CPA) in progress.	8%
	% of staff holding other designations (Certified Government Auditing Professional (CGAP), Certified Information Systems Auditor (CISA), etc.).	44%

Compliance Attributes	Key Compliance Attribute	Results for PCH
2. Is internal audit work performed in conformance with the international standards for the profession of internal audit as required by Treasury Board policy?	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 Institute of Internal Auditors (IIA) Code of Ethics and the Standards and the results of the quality assurance and improvement program (QAIP).	September 12, 2023
	Date of last external assessment.	September 22, 2020

Compliance Attributes	Key Compliance Attribute	Results for PCH
<p>3. Are the Risk-Based Audit Plan (RBAP) 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>RBAPs and related information:</p> <ul style="list-style-type: none"> a. name/status of audit for the current fiscal year of the RBAP b. date the audit report was approved c. date the audit report was published d. original planned date for completion of all management action plan (MAP) items e. status of MAP items 	<p>For this compliance attribute, see RBAP and Related Information</p>
<p>4. Is internal audit credible and adding value in support of the mandate and strategic objectives of the organization?</p>	<p>Average overall usefulness rating from senior management (Assistant Deputy Minister (ADM)-level or equivalent) of areas audited.</p>	<p>100%</p>

Archives

- [Performance Results for the Internal Audit Function 2023-2024 \(as of March 31, 2023\)](#)
- [Performance Results for the Internal Audit Function 2022-2023](#)

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