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Key Compliance Attributes of Internal Audit

Key Compliance Attributes

Key Compliance Attributes are published as required under the [Directive on Internal Audit](#).

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.

These attributes demonstrate that, at a minimum, the fundamental elements necessary for oversight are in place, are operating as intended, as per the [Policy on Internal Audit](#) and the [Directive on Internal Audit](#) and are achieving results.

[Why Publish Key Compliance Attributes of Internal Audit?](#)

2023-2024

Performance Indicators	Key Compliance Attribute	2023-2024
Internal auditors in the Department have the training required to do the job effectively. Are multidisciplinary teams in place to address diverse risks?	Number of Internal Audit employees (including the Chief Audit and Evaluation Executive [CAEE])	4
	% of staff with an internal audit or accounting designation (Certified Internal Auditor [CIA], Chartered Professional Accountant [CPA])	25%
	% of staff with an internal audit (CIA (Certified Internal Auditor)) or accounting (CPA (Chartered Professional Accountant)) designation in progress	25%
	% of staff holding other designations (CGAP (Certified Government Auditing Professional), CISA (Certified Information Systems Auditor), etc. (et cetera))	0%
Internal audit work is 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 on the internal processes, tools, and information considered necessary to evaluate conformance with the Institute of Internal Auditors' Code of Ethics and the Standards and the results of the quality assurance and improvement program.	April 2024 ¹
	Date of last external assessment	April 2024
<p><u>1</u> Interim updates are provided at each meeting.</p> <p><u>2</u> There was an insufficient number of responses to provide a result.</p>		

Performance Indicators	Key Compliance Attribute	2023-2024
The Risk-based audit plan (RBAP) is submitted to the Departmental Audit Committee, approved by the Deputy Head, implemented as planned, and resulting reports are published. Management is acting on audit recommendations for improvements to departmental processes.	<p>The <u>RBAP (Risk-based audit plan)</u> and related information:</p> <ul style="list-style-type: none"> • Name / status of audit for the current fiscal year of the <u>RBAP (Risk-based audit plan)</u> • Date the audit report was approved • Date the audit report was published • Original planned date for completion of all management action plan (MAP) items • Status of <u>MAP (management action plan)</u> items 	See table below
Internal audit is credible and adding value in support of the mandate and strategic objectives of the organization.	Average overall usefulness rating from senior management (ADM-level or equivalent) of areas audited.	<u>N/A (Not applicable)</u> <u>2</u>
<p><u>1</u> Interim updates are provided at each meeting.</p> <p><u>2</u> There was an insufficient number of responses to provide a result.</p>		

Status of Internal Audit Engagements for Fiscal Year 2023-2024

Internal audit title	Audit status	Report's approval date	Report's date of publication	Management Action Plans (MAP) completion date	<u>MAP (Management Action Plans)s</u> implementation status (%)
<u>1</u>	Carry over from 2022-2023.				
<u>2</u>	Moved to fiscal year 2023-24.				
<u>3</u>	This was previously identified as the Audit of <u>PPSC (Public Prosecution Service of Canada)</u> 's Ethics Activities.				
<u>4</u>	This was postponed as the work on the model is not advanced enough.				

Internal audit title	Audit status	Report's approval date	Report's date of publication	Management Action Plans (MAP) completion date	MAP (Management Action Plans)s implementation status (%)
Review of the Internal Control Management Framework	Completed ¹	October 16, 2023	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)
Horizontal Audit of the Agent Supervision Unit	Completed ¹	December 21, 2023	January 12, 2024	July 31, 2026	N/A (Not applicable)
Audit of Culture	Postponed ²	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)
Follow-up of HR (Human Resources) Monitoring Framework	Completed	December 22, 2023	January 22, 2024	June 30, 2024	0%
Audit of Values and Ethics	Completed ³	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)

¹ Carry over from 2022-2023.

² Moved to fiscal year 2023-24.

³ This was previously identified as the Audit of PPSC (Public Prosecution Service of Canada)'s Ethics Activities.

⁴ This was postponed as the work on the model is not advanced enough.

Internal audit title	Audit status	Report's approval date	Report's date of publication	Management Action Plans (MAP) completion date	MAP (Management Action Plans)s implementation status (%)
Audit and Evaluation of the File Complexity Model	Postponed ⁴	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)
Audit of the PPSC (Public Prosecution Service of Canada) Deskbook Compliance	In progress	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)
Horizontal Audit of the Handling of Sensitive Information	In progress	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)

¹ Carry over from 2022-2023.

² Moved to fiscal year 2023-24.

³ This was previously identified as the Audit of PPSC (Public Prosecution Service of Canada)'s Ethics Activities.

⁴ This was postponed as the work on the model is not advanced enough.

2020-2021

Performance Indicators	Key Compliance Attribute	2020-2021
Internal auditors in the Department have the training required to do the job effectively. Are multidisciplinary teams in place to address diverse risks?	Number of Internal Audit employees (including the Chief Audit and Evaluation Executive [CAEE])	4
	% of staff with an internal audit or accounting designation (Certified Internal Auditor [CIA], Chartered Professional Accountant [CPA])	25%
	% of staff with an internal audit (CIA (Certified Internal Auditor)) or accounting (CPA (Chartered Professional Accountant)) designation in progress	25%
	% of staff holding other designations (CGAP (Certified Government Auditing Professional), CISA (Certified Information Systems Auditor), etc. (et cetera))	0%
Internal audit work is 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 on the internal processes, tools, and information considered necessary to evaluate conformance with the Institute of Internal Auditors' Code of Ethics and the Standards and the results of the quality assurance and improvement program.	March 2020 ¹
	Date of last external assessment	February 2019
<p>¹ Interim updates are provided at each meeting.</p> <p>² There was an insufficient number of responses to provide a result.</p>		

Performance Indicators	Key Compliance Attribute	2020-2021
The Risk-based audit plan (RBAP) is submitted to the Departmental Audit Committee, approved by the Deputy Head, implemented as planned, and resulting reports are published. Management is acting on audit recommendations for improvements to departmental processes.	<p>The RBAP (Risk-based audit plan) and related information:</p> <ul style="list-style-type: none"> Name / status of audit for the current fiscal year of the RBAP (Risk-based audit plan) Date the audit report was approved Date the audit report was published Original planned date for completion of all management action plan (MAP) items Status of MAP (management action plan) items 	See table below
Internal audit is credible and adding value in support of the mandate and strategic objectives of the organization.	Average overall usefulness rating from senior management (ADM-level or equivalent) of areas audited.	N/A (Not applicable) ²
<p>¹ Interim updates are provided at each meeting.</p> <p>² There was an insufficient number of responses to provide a result.</p>		

Status of Internal Audit Engagements for Fiscal Year 2020-2021

Internal audit title	Audit status	Report's approval date	Report's date of publication	Management Action Plans (MAP) completion date	MAP (Management Action Plans)s implementation status (%)
Audit of the Yukon Regional Office ¹	Completed	November 2020	December 2020	March 2022	60%

Internal audit title	Audit status	Report's approval date	Report's date of publication	Management Action Plans (MAP) completion date	MAP (Management Action Plans) implementation status (%)
Review of the <i>Canadian Victims Bill of Rights – Outcomes Review</i> ²	In progress	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)
System under Development Audit – Legal Case Management System – Implementation	On hold ³	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)
Audit of the Electronic Authorization and Authentication Process	In progress	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)
Audit of the Manitoba Regional Office	In progress	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)
Audit of Information Management Program and Framework	Postponed ⁴	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)

Internal audit title	Audit status	Report's approval date	Report's date of publication	Management Action Plans (MAP) completion date	MAP (Management Action Plans)s implementation status (%)
<u>1</u>	Carryover from fiscal year 2019-2020.				
<u>2</u>	The requirement for this audit was based on a Treasury Board submission that the CAEE (Chief Audit and Evaluation Executive) was made aware of in Q3 2019-20. Approval to conduct the work was granted by the Departmental Audit Committee and Deputy Head.				
<u>3</u>	The implementation of this system has been delayed, therefore, the audit is on hold to align with the implementation timeline.				
<u>4</u>	Moved to fiscal year 2021-2022.				

2019-2020

Performance Indicators	Key Compliance Attribute	2019-2020
Internal auditors in the Department have the training required to do the job effectively. Are multidisciplinary teams in place to address diverse risks?	Number of Internal Audit employees (including the Chief Audit and Evaluation Executive [CAEE])	4 ¹
	% of staff with an internal audit or accounting designation (Certified Internal Auditor [CIA], Chartered Professional Accountant [CPA])	25%
	% of staff with an internal audit (CIA (Certified Internal Auditor)) or accounting (CPA (Chartered Professional Accountant)) designation in progress	25%
	% of staff holding other designations (CGAP (Certified Government Auditing Professional), CISA (Certified Information Systems Auditor), etc. (et cetera))	0%
Internal audit work is 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 on the internal processes, tools, and information considered necessary to evaluate conformance with the Institute of Internal Auditors' Code of Ethics and the Standards and the results of the quality assurance and improvement program.	March 2020
	Date of last external assessment	February 2019
¹ Two positions were vacant as of March 31, 2020.		

Performance Indicators	Key Compliance Attribute	2019-2020
The Risk-based audit plan (RBAP) is submitted to the Departmental Audit Committee, approved by the Deputy Head, implemented as planned, and resulting reports are published. Management is acting on audit recommendations for improvements to departmental processes.	<p>The <u>RBAP (Risk-based audit plan)</u> and related information:</p> <ul style="list-style-type: none"> • Name / status of audit for the current fiscal year of the <u>RBAP (Risk-based audit plan)</u> • Date the audit report was approved • Date the audit report was published • Original planned date for completion of all Management action plan (MAP) items • Status of <u>MAP (Management Action Plan)</u> items 	See table below
Internal audit is credible and adding value in support of the mandate and strategic objectives of the organization.	Average overall usefulness rating from senior management (<u>ADM (Assistant Deputy Minister)-level or equivalent</u>) of areas audited.	Good
<p>¹ Two positions were vacant as of March 31, 2020.</p>		

Status of Internal Audit Engagements for Fiscal Year 2019-2020

Internal audit title	Audit status	Report's approval date	Report's date of publication	Management Action Plans (MAP) completion date	<u>MAP (Management Action Plans)s</u> implementation status (%)
Audit of the Saskatchewan Regional Office ¹	Completed	May 2019	July 2019	March 2020	71%

Internal audit title	Audit status	Report's approval date	Report's date of publication	Management Action Plans (MAP) completion date	MAP (Management Action Plans)s implementation status (%)
System under Development Audit – Legal Case Management System – Planning ¹	Completed	August 2019	September 2019	June 2020	100%
Review of Agent Expenditure Authorities ¹	Completed	December 2019	N/A (Not applicable)	December 2020	0%
System under Development Audit – Legal Case Management System – Implementation	In progress	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)
Audit of the Yukon Regional Office	In progress	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)
Horizontal Audit of the Agent Supervision Unit Function	Replaced ²	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)
System under Development Audit – Electronic Authorization Process	On hold ³	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)

Internal audit title	Audit status	Report’s approval date	Report’s date of publication	Management Action Plans (MAP) completion date	MAP (Management Action Plans)s implementation status (%)
Review of the <i>Canadian Victims Bill of Rights – Outcomes Review</i> ⁴	In progress	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)	N/A (Not applicable)

1

Carryover from fiscal year 2018-19.

2

Due to a higher priority, this audit was replaced with the Review of the *Canadian Victims Bill of Rights – Outcomes Review*.

3

The implementation of electronic authorization is on hold, therefore, the audit cannot proceed until the work advances.

4

The requirement for this audit was based on a Treasury Board submission that the CAEE (Chief Audit and Evaluation Executive) was made aware of in Q3 2019-20. Approval to conduct the work was granted by the Departmental Audit Committee and Deputy Head.

Date modified:
2024-12-09