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2024 Internal audit key compliance attributes

The objective of publishing internal audit performance results, in the form of key compliance attributes, is to provide pertinent information to Canadians and parliamentarians regarding the professionalism, performance and impact of the Office of the Comptroller General's Audit Operations.

The compliance attributes detailed below are published in accordance with the Treasury Board *Directive on Internal Audit* section A.2.2.3.1 to demonstrate that the internal audit function is in place and operating as intended.

More information on the publication of these attributes is available on the Office of the Comptroller General's website at Why publish key compliance attributes of internal audit?

Results of key compliance attributes

Performance indicator	Key compliance attribute	Fiscal year 2024 to 2025 (first quarter)
Do internal auditors in departments have the training required to do the job effectively? Are multidisciplinary teams in place to address diverse risks?	Percentage of staff with an internal audit or accounting designation (Certified Internal Auditor (CIA), Chartered Professional Accountant (CPA))	48%
	Percentage of staff with an internal audit or accounting designation (CIA, CPA) in progress	17%
	Percentage of staff holding other professional designations (for example, Certified Government Auditing Professional, Certified Information Systems Auditor)	17%

Performance indicator	Key compliance attribute	Fiscal year 2024 to 2025 (first quarter)
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 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)	June 2024
	Date of last external assessment	May 2024 The external assessment concluded that Audit Operations generally conforms, which is the highest rating obtainable, with the Institute of Internal Auditors' Standards and their Code of Ethics.
Are the 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?	Date the Office of the Comptroller General Risk-Based Audit Plan was approved	July 2024
	Date the Regional Development Agencies Risk-Based Audit Plan was approved	July 2024
	Refer to table below for internal audit status and related information for fiscal year 2024 to 2025.	

Performance indicator	Key compliance attribute	Fiscal year 2024 to 2025 (first quarter)
Is internal audit credible and adding value in support of the mandate and strategic objectives of the organization?	Average overall usefulness rating from senior management (assistant deputy minister-level or equivalent) of areas audited	82.4%

Internal audit engagement status and related information for fiscal year 2024 to 2025

Additions and adjustments to planned internal audit engagements may occur in order to address emerging risks and priorities of the organization.

Internal audit engagements	Audit status	Report approved date	Report published date [1]	Original planned management action plan (MAP) completion date [2]	MAP implementation status [3]
Horizontal Internal Audit Engagements					

Internal audit engagements	Audit status	Report approved date	Report published date [1]	Original planned management action plan (MAP) completion date [2]	MAP implementation status [3]
Blended Horizontal Engagement of Information Technology (IT) Security Part 1: Review of the IT Security Risk Management process supporting the Government of Canada (GC) Digital Direction (Advisory)	Complete	November 9, 2020	n/a	March 31, 2021 [4]	100%

Internal audit engagements	Audit status	Report approved date	Report published date [1]	Original planned management action plan (MAP) completion date [2]	MAP implementation status [3]
Blended Horizontal Engagement of IT Security Part 2: Targeted Internal Audit of IT Security Self-Assessments Completed by Small Departments	Complete	April 7, 2022	October 3, 2022	March 31, 2024	[Redacted]: 0% [Redacted]: 25% [Redacted]: 0% [5]
Potential Departmental Risks, Controls and Internal Audit Approaches for Government Contracting (Advisory)	Complete	November 21, 2023	n/a	n/a	n/a
Horizontal Engagement on Human Resources – Duty to Accommodate	Postponed [6]	n/a	n/a	n/a	n/a

Internal audit engagements	Audit status	Report approved date	Report published date [1]	Original planned management action plan (MAP) completion date [2]	MAP implementation status [3]
Horizontal Audit of Procurement Governance [7]	In progress	n/a	n/a	n/a	n/a
Departmental Adoption of Digital Standards	Planned	n/a	n/a	n/a	n/a
Small Departments Internal Audit Engagements					
Core Control Audit: Veterans Review and Appeal Board	Complete	December 21, 2020	February 12, 2021	September 30, 2021	62%
Core Control Audit: Immigration and Refugee Board	Complete	May 3, 2023	June 29, 2023	March 31, 2024	78%
Core Control Self-Assessment Consolidated Results Report – Delegation and Transfer Payments (Advisory)	Complete	June 27, 2023	n/a	n/a	n/a

Internal audit engagements	Audit status	Report approved date	Report published date [1]	Original planned management action plan (MAP) completion date [2]	MAP implementation status [3]
Targeted Annual Core Control Self-Assessment Audit – Delegation and Transfer Payments	In progress	n/a	n/a	n/a	n/a
Core Control Self-Assessment Consolidated Results Report – Contracting, Payables at year-end, and Receivables Management (Advisory)	In progress	n/a	n/a	n/a	n/a
Targeted Annual Core Control Self-Assessment Audit – Contracting, Payables at year-end, and Receivables Management	In progress	n/a	n/a	n/a	n/a

Internal audit engagements	Audit status	Report approved date	Report published date [1]	Original planned management action plan (MAP) completion date [2]	MAP implementation status [3]
Core Control Self-Assessment Consolidated Results Report – Pay Administration and Financial Management Governance (Advisory)	In progress	n/a	n/a	n/a	n/a
Expanded Contracting Self-Assessment Tool (Advisory)	In progress	n/a	n/a	n/a	n/a
Regional Development Agencies Internal Audit Engagements					

Internal audit engagements	Audit status	Report approved date	Report published date [1]	Original planned management action plan (MAP) completion date [2]	MAP implementation status [3]
Internal Controls over Financial Management Framework Federal Economic Development Agency for Southern Ontario (Advisory)	Complete	June 18, 2024	n/a	n/a	n/a
Audit of the Management Control Framework Over Monitoring and Reporting for Transfer Payments	In progress	n/a	n/a	n/a	n/a
Recalibration and Optimization of Internal Processes (Advisory)	Planned	n/a	n/a	n/a	n/a

Internal audit engagements	Audit status	Report approved date	Report published date [1]	Original planned management action plan (MAP) completion date [2]	MAP implementation status [3]

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[1]   In accordance with the Treasury Board *Policy on Internal Audit*, and due to their nature, the reports of advisory engagements are not published. They are denoted below as n/a.

[2]   In accordance with the Institute of Internal Auditors' Standards, advisory engagements do not require recommendations and therefore may not have associated MAPs. Where there are no associated MAPs, they are denoted as n/a below.

[3]   In accordance with the Treasury Board *Directive on Internal Audit*, the OCG has established and maintains a system to determine whether the actions scheduled by management in response to audit recommendations have been implemented. For federal government departments without an internal audit function, including most small departments and regional development agencies, the OCG performs an annual MAP monitoring exercise related to OCG-led audits. The implementation of MAPs is rated on a scale of 1–Planning Stage to 5–Fully Implemented. The results are verified by the OCG and presented at least annually to the Small Department Audit Committee. For federal government departments with an internal audit function, the responsibility for monitoring MAPs, including MAPs stemming from audits performed by the OCG, rests with their respective chief audit executive. The MAP implementation status reported in this table is the percentage of MAPs that have been assessed and validated by OCG as level 5–Fully Implemented.

[4]   OCG is responsible for monitoring the implementation of MAPs in only one small department. The MAPs for three other departments are monitored by their respective internal audit functions.

Internal audit engagements	Audit status	Report approved date	Report published date [1]	Original planned management action plan (MAP) completion date [2]	MAP implementation status [3]
[5]	Due to the nature of this advisory engagement, and in accordance with the Treasury Board *Policy on Internal Audit*, the names of the individual departments have been redacted.				
[6]	This engagement was started and subsequently placed on hold to redirect efforts to the higher risk engagement of procurement governance.				
[7]	Announced by the President of Treasury Board in March 2024, and via Budget 2024, with completion in December 2024.				

Date modified:
2025-04-25