



Natural Sciences and Engineering Research Council of Canada

Internal Audits

2022-2023 Key Compliance Attributes of the Corporate Internal Audit Division

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 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 the on Office of the Comptroller General's website through the following link, "[Why publish key compliance attributes of internal audit?](#)"

Table 1 – Key compliance attributes – FY 2022/23

| Performance indicators | Key compliance attributes | Results |
|------------------------|---------------------------|---------|
|------------------------|---------------------------|---------|

| Performance indicators | Key compliance attributes | Results |
|--|---|--|
| 1. Do internal auditors in departments have the training required to do the job effectively? Are multidisciplinary teams in place to address diverse risk? | 1a. % of staff with an internal audit or accounting designation (Certified Internal Auditor (CIA), Chartered Professional accountant (CPA)). | 100% of internal audit staff have either a CIA or a CPA |
| | 1b. % of staff with an internal audit or accounting designation (CIA, CPA) in progress | 20% of staff have a CIA in progress |
| | 1c. % of staff holding other professional designations (Certified Government Audit Professional (CGAP), Certified and Certified Information Systems Auditor (CISA), etc.) | 40% of internal staff have other professional designations (CGAP, Certification in Risk Management Assurance (CRMA)) |
| 2. Is internal audit work performed in conformance with the international standards for the profession of internal audit as required by Treasury Board policy? | 2a. Date of last comprehensive briefing to the Departmental Audit Committee on the internal processes, tools, and information considered to evaluate conformance with the IIA Code of Ethics and the Standards and the results of the quality assurance and improvement program (QAIP). | The last comprehensive briefing to the Audit Committee was in April 2022. |
| | 2b. Date of last external assessment. | The last external assessment was completed in spring 2019. |

| Performance indicators | Key compliance attributes | Results |
|---|---|---|
| 3. Are 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? | Risk-based Audit Plan and related information: <ul style="list-style-type: none"> name of engagement for the current fiscal year of the Risk-based Audit Plan status of engagement for the current fiscal year of the Risk-based Audit Plan date the engagement report was approved date the engagement report was published original planned date for completion of all management action plan (MAP) items status of MAP items | The 2022-23 Risk-based Audit Plan was submitted to the audit committee on June 29th 2022 and approved by the deputies in July 2022. Refer to Table 2 – Audit plan and related information . |
| 4. Is internal audit credible and adding value I support of the mandate and strategic objectives of the organization? | Average overall usefulness rating of areas audited | Senior management of areas audited rated the overall usefulness of our work as either good (50%) or excellent (50%) |

Table 2 – Audit plan and related information

| Internal audit | Engagement status | Report approved date | Report published date | Original planned MAP completion date | Implementation Status |
|--|--------------------------------------|----------------------|-----------------------|--------------------------------------|-----------------------|
| Audit of the Tri Agency Grants Management System | Published: MAP not fully implemented | December 2021 | April 2022 | December 2022 | 50% |

| Internal audit | Engagement status | Report approved date | Report published date | Original planned MAP completion date | Implementation Status |
|--|--------------------------------|-----------------------------|------------------------------|---|------------------------------|
| Consulting Engagement – Departmental Security Plan | Approved – not published | November 2022 | n/a | July 2023 | 0% |
| <u>IT Security</u> | Published – MAP not applicable | July 2021 | October 2021 | n/a | n/a |
| Consulting engagement – Workplace Renewal | In progress | n/a | n/a | n/a | n/a |
| Consulting Engagement – Governance | In progress | n/a | n/a | n/a | n/a |
| Audit of Financial Management | Planned | n/a | n/a | n/a | n/a |
| Cybersecurity | Planned | n/a | n/a | n/a | n/a |

Modified: 2023-08-30