



Report on the key compliance attribute number 3 of Public Services and Procurement Canada's Internal Audit Function: December 2024 update

April 1, 2024 to December 31, 2024

Office of the Chief Audit, Evaluation and Risk Executive

Introduction

The [Policy on Internal Audit](#) (hereon referred to as the Policy) and its associated [Directive on Internal Audit](#) (Directive) came into effect on June 15, 2023. The objective of the Policy is to ensure that the oversight of public resources throughout the federal public administration is informed by a professional and objective internal audit function that is independent of departmental management.

The Policy sets out the responsibilities for Deputy Heads of large and small departments related to internal audit, which contributes to sound risk management, control and governance processes, as well as the role and responsibilities of the Comptroller General of Canada as the head of the function government-wide.

Deputy Heads are responsible for ensuring that internal audit in the department is carried out in accordance with the Institute of Internal Auditors International Professional Practices Framework (Standards) unless the framework is in conflict with the Treasury Board Policy or its related directive; if there is a conflict, the Policy or Directive will prevail.

The Directive outlines specific requirements of the Chief Audit Executive and the associated mandatory procedures for internal auditing in the Government of Canada in subsection 4.1. These procedures include public reporting requirements as prescribed by the Comptroller General of Canada, including performance results for the internal audit function and a list of planned audit engagements for the coming fiscal year. It is important that the public is aware that heads of government organizations are receiving assurance that activities are managed in a way that demonstrates responsible stewardship.

In order to comply with the requirement to publicly report on the performance of the internal audit function, the Comptroller General issued a technical bulletin on publishing key compliance attributes that outlined, among other things, key compliance attributes. These attributes were selected in order to provide pertinent information regarding the professionalism, performance and impact of the internal audit function within the department. The key attributes of compliance with the Policy and Standards are:

- internal auditors that are trained to effectively perform the work
- audit work that is performed in conformance with the international standards for the profession
- audit work that is performed according to a systematically developed risk-based audit plan, which has been approved by the head of the organization, and that results in management actions being taken in response to report recommendations
- audit work that is perceived by stakeholders as adding value in the pursuit of organizational objectives

It should be noted that these are not performance measures, and no targets are attached. Under the Policy, the Comptroller General has the authority to amend these attributes, should there be changes in the internal audit environment and/or due to the evolving maturity of the internal audit function.

Within this technical bulletin, the Comptroller General requires that the list of audit engagements be updated twice annually. In accordance with the Policy and the technical bulletin issued by the Office of the Comptroller General (OCG), Public Services and Procurement Canada's (PSPC) Office of the Chief Audit, Evaluation and Risk Executive (OCAERE) presents the following update to key compliance attribute number 3 for the internal audit function: the internal audit plan and related information, as of December 31, 2024.

3. Internal audit plan and related information

In order to demonstrate that management is acting on recommendations made by internal audit to improve departmental practices, public reporting requirements, as prescribed by the Comptroller General of Canada, requires internal audit functions to publish a list of completed engagements including the date by which all management actions were to have been implemented and the status of that implementation. This information is to be updated regularly and remain on the list of engagements for 6 months after the management action plan has been fully implemented. Internal

audit functions also list all engagements scheduled for the coming fiscal year and their status in the spirit of demonstrating open and transparent information on the government’s intentions to conduct engagements in areas of higher risk to departments and to demonstrate responsible stewardship to Canadians.

All assurance engagements conducted by OCAERE (Office of the Chief Audit Evaluation and Risk Executive) are published as per the Policy on Internal Audit and requirements set out by the Office of the Comptroller General. Advisory engagements are not published as there is no requirement to do so.

Engagement information

Engagement title	Engagement status	Report approved date	Report published date	Original planned Management Action Plan (MAP) completion date ¹	Implementation status ²
Office of the Comptroller General Horizontal Audit of Business Continuity Planning (BCP)	Published – MAP (Management Action Plan) not fully implemented	October 30, 2017	August 2018	March 2019	94%
Review of Staffing	Published – MAP (Management Action Plan) not fully implemented	June 11, 2019	October 16, 2020	September 2020	50%

1

The majority of the MAP (Management Action Plan) owners requested an extension to the original planned MAP (Management Action Plan) completion date.

2

The implementation status included in this report includes information from the March 2024 update which was debriefed at Departmental Audit Committee in December 2024.

Engagement title	Engagement status	Report approved date	Report published date	Original planned Management Action Plan (MAP) completion date ¹	Implementation status ²
Audit of Information Technology (IT) Security	Published – MAP (Management Action Plan) not fully implemented	January 28, 2020	October 16, 2020	March 2021	36%
Audit of the Management of Engineering Assets	Published – MAP (Management Action Plan) not fully implemented	June 1, 2020	October 16, 2020	September 2020	89%
Health Check of Energy Services Acquisition Program	Approved – not published – MAP (Management Action Plan) fully implemented	February 2, 2021	N/A (not applicable)	September 2021	100%
Industrial Security Systems Transformation (ISST)	Approved – not published	December 16, 2020	N/A (not applicable)	March 2022	76%

¹ The majority of the MAP (Management Action Plan) owners requested an extension to the original planned MAP (Management Action Plan) completion date.

² The implementation status included in this report includes information from the March 2024 update which was debriefed at Departmental Audit Committee in December 2024.

Engagement title	Engagement status	Report approved date	Report published date	Original planned Management Action Plan (MAP) completion date ¹	Implementation status ²
Follow-up to the Audit of IT (information technology) Security	Published – MAP (Management Action Plan) not fully implemented	December 20, 2021	May 2022	March 2025	9%
Laboratories Canada: Joint Advisory on Governance: Emerging Issues and Risks	Approved – not published	June 30, 2022	N/A (not applicable)	October 2023	74%
Accrual Budgeting	Published – MAP (Management Action Plan) not fully implemented	November 22, 2022	April 2023	June 2023	80%
Health Check on change management for the Electronic Procurement Solution (EPS): Phase II	Approved – not published	April 17, 2023	N/A (not applicable)	June 30, 2023	83%

¹ The majority of the MAP (Management Action Plan) owners requested an extension to the original planned MAP (Management Action Plan) completion date.

² The implementation status included in this report includes information from the March 2024 update which was debriefed at Departmental Audit Committee in December 2024.

Engagement title	Engagement status	Report approved date	Report published date	Original planned Management Action Plan (MAP) completion date ¹	Implementation status ²
EPS (Electronic Procurement Solution) Independent Third Party Review (ITPR) Gate #3 frozen allotment (Milestone 6 to 8)	Approved – not published	February 21, 2023	N/A (not applicable)	March 31, 2024	71%
Audit of Federal Government Consulting Contracts Awarded to McKinsey & Company	Published – MAP (Management Action Plan) not fully implemented	March 26, 2023	March 30, 2023	January 31, 2025	60%
Advisory on Project Management practices for Infrastructure	Postponed	To be determined (TBD)	N/A (not applicable)	TBD (To be determined)	TBD (To be determined)
Health Check on the OneHR Service PSPC (Public Services and Procurement Canada) Project	In progress	TBD (To be determined)	N/A (not applicable)	TBD (To be determined)	TBD (To be determined)

¹ The majority of the MAP (Management Action Plan) owners requested an extension to the original planned MAP (Management Action Plan) completion date.

² The implementation status included in this report includes information from the March 2024 update which was debriefed at Departmental Audit Committee in December 2024.

Engagement title	Engagement status	Report approved date	Report published date	Original planned Management Action Plan (MAP) completion date ¹	Implementation status ²
Risk Based Assurance Strategy (RBAS): ISST (Industrial Security Systems Transformation)	Postponed	TBD (To be determined)	TBD (To be determined)	TBD (To be determined)	TBD (To be determined)
RBAS (Risk Based Assurance Strategy): Government of Canada Trusted Platform (GCTP)	Postponed	TBD (To be determined)	TBD (To be determined)	TBD (To be determined)	TBD (To be determined)
Audit of Pay Validation: Phoenix Database Migration	In progress	TBD (To be determined)	TBD (To be determined)	TBD (To be determined)	TBD (To be determined)
RBAS (Risk Based Assurance Strategy): Human Capital Management (HCM)	Approved – Not published	November 20, 2024	N/A (not applicable)	N/A (not applicable)	N/A (not applicable)

1

The majority of the MAP (Management Action Plan) owners requested an extension to the original planned MAP (Management Action Plan) completion date.

2

The implementation status included in this report includes information from the March 2024 update which was debriefed at Departmental Audit Committee in December 2024.

Engagement title	Engagement status	Report approved date	Report published date	Original planned Management Action Plan (MAP) completion date ¹	Implementation status ²
OCG (Office of the Comptroller General) Horizontal Audit of Procurement Governance	In progress	TBD (To be determined)	TBD (To be determined)	TBD (To be determined)	TBD (To be determined)
Audit of Departmental Information Management	Planned	TBD (To be determined)	TBD (To be determined)	TBD (To be determined)	TBD (To be determined)

1

The majority of the MAP (Management Action Plan) owners requested an extension to the original planned MAP (Management Action Plan) completion date.

2

The implementation status included in this report includes information from the March 2024 update which was debriefed at Departmental Audit Committee in December 2024.

Date modified:
2025-04-15