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Internal Audit Services Branch

Audit of Entity Level Controls

February 2014

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Executive Summary

The Policy on Internal Control (PIC) took effect on April 1, 2009. The objective is to ensure that risks relating to the stewardship of public resources are adequately managed through effective internal controls.

Entity level controls (ELC) are pervasive across a department. They include the “tone from the top” consisting of the organization’s culture, values and ethics (V&E), governance, transparency and accountability mechanisms. They also involve the activities and tools put in place across the organization to raise staff awareness, ensure clear understanding of roles and responsibilities and solid capacities and abilities in managing risks well.¹

The “guidelines on the responsibilities of the Chief Audit Executive (CAE)” require the CAE to include annual audits that address financial statement reporting and other fundamental controls. This further supports the Deputy Minister in his role as the accounting officer. Within this context, an audit of ELC was included in the 2013–2016 Risk-Based Internal Audit Plan.

Audit Objective

The objective of this audit was to assess the design of Employment and Social Development Canada (ESDC) ELC framework and to verify if it is operating as intended.

Summary of Key Findings

- The control environment principles, which are the foundation for all other internal control components, are in place. Progress has been made to establish a corporate approach to human resource planning. Opportunities exist to enhance the robustness of project management as a fundamental skill set and to ensure employees with the required project management competencies are available across ESDC to deliver on the business transformation and modernization agenda.
- There is an inconsistent process to risk management across ESDC. The Strategic Policy and Research Branch (SPRB) has developed and proposed recommendations to senior management that would further evolve the integrated risk management framework for ESDC.
- The Integrity Services Branch (ISB) has evolved the fraud agenda in ESDC through the development of a departmental security risk assessment and fraud framework.

¹ Policy on Internal Control – Diagnostic Tool for Departments and Agencies (Draft) from the Office of the Comptroller General.

Opportunities exist to strengthen fraud monitoring and reporting within the organization.

- Oversight committees are established to manage key transformational initiatives. However, initiatives are managed and course corrected independently from one another; no formal mechanism is in place to assess the cumulative impacts from a change to one initiative on other key initiatives.
- Pertinent information is effectively shared informally between committees as a result of cross-membership. Performance information is also provided to senior management through various reports. However, performance information is presented in a siloed and inconsistent manner, with no mechanism in place that allows for a fulsome view of ESDC.
- Oversight and reporting mechanisms are in place to identify issues and risks. Mechanisms also exist to monitor corrective action and progress being achieved. Action plans that were developed to strengthen the monitoring and reporting on PIC need to be fully implemented to address the weaknesses associated with the reporting of internal control deficiencies.
- Information Technology General Controls (ITGCs) were not reviewed during the audit of ELCs as there were a number of previous engagements that identified some deficiencies. Action plans have been developed and will be followed up to ensure recommendations have been addressed.

Audit Conclusion

The audit concluded that the Department has adequately designed the ELC framework, except for ITGCs which require attention. The areas for improvement noted in this audit are, in our opinion, necessary to further enhance and strengthen the ELC framework in place to ensure that it operates as intended.

Recommendation

- The Assistant Deputy Minister (ADM), ISB should continue with the implementation of the fraud framework, including reporting of fraud-related information to senior management.

1.0 Background

1.1 Context

The PIC took effect on April 1, 2009. The objective is to ensure that risks relating to the stewardship of public resources are adequately managed through effective internal controls.

Deputy heads are designated as accounting officers for their organizations under the *Financial Administration Act*, and as such have a legal obligation to appear before parliamentary committees in support of their Ministers' accountability and to answer questions relating to the measures taken to maintain an effective system of internal control in their organizations. In this context, the Chief Financial Officer supports the deputy head by establishing and maintaining a system of internal control related to financial management including financial reporting and departmental accounts. Other senior departmental managers establish and maintain a system of internal control for their areas of responsibility and within the departmental system of internal control.

ELC are pervasive across a department. They include the “tone from the top” consisting of the organization’s culture, V&E, governance, transparency and accountability mechanisms. They also involve the activities and tools put in place across the organization to raise staff awareness, ensure clear understanding of roles and responsibilities and solid capacities and abilities in managing risks well.²

The “guidelines on the responsibilities of the CAE” require the CAE to include annual audits that address financial statement reporting and other fundamental controls. This further supports the Deputy Minister in his role as the accounting officer. Within this context, an audit of ELC was included in the 2013–2016 Risk-Based Internal Audit Plan.

1.2 Audit Objective

The objective of this audit was to assess the design of ESDC ELC framework and to verify if it is operating as intended.

1.3 Scope

The Internal Audit Services Branch (IASB) recently conducted a preliminary assessment of the implementation of the PIC in June 2013. Results of this assessment have been considered in defining the scope and strategy of this audit. This audit looked at the departmental ELCs in place from April 2013 to November 2013.

² Policy on Internal Controls – Diagnostic Tool Departments and Agencies (Draft) from the Office of the Comptroller General.

The Committee of Sponsoring Organizations of the Treadway Commission (COSO) integrated internal control framework is the most commonly used for assessing internal controls, and is widely accepted by organizations searching for guidance on internal control and business risks. The COSO framework was used as a reference for assessing the departmental ELC framework.³

The COSO framework includes five key components, each of which is made up of several principles. These components and principles are presented in the table below.

Key Component	Principles
Control Environment	<ul style="list-style-type: none"> • Commitment to integrity and ethical values • Independent audit committee oversight demonstrated • Established governance structure • Commitment to attract, develop and retain competent people • People held accountable for internal control
Risk Assessment	<ul style="list-style-type: none"> • Clear objectives specified • Risks identified to achievement of objectives • Potential for fraud considered • Significant changes identified and assessed
Control Activities	<ul style="list-style-type: none"> • Control activities selected and developed • General information technology controls selected and developed • Controls deployed through policies and procedures
Information and Communication	<ul style="list-style-type: none"> • Quality information obtained, generated and used • Internal control information internally communicated • Internal control information externally communicated
Monitoring	<ul style="list-style-type: none"> • Ongoing and/or separate evaluations conducted • Internal control deficiencies evaluated and communicated

³ Policy on Internal Controls – Diagnostic Tool Departments and Agencies (Draft) from the Office of the Comptroller General.

1.4 Methodology

The audit used a number of methodologies which included documentation review and interviews with senior management. Information from various sources such as terms of reference (TOR) and records of decisions (RODs) of Senior Management Committees, audit reports/reviews/assessments from the IASB and other assurance providers, evaluation reports and Management Accountability Framework (MAF) assessments were analyzed. The audit fieldwork was conducted from September 2013 to November 2013. No travel outside of the National Capital Region was required for the conduct of this audit.

2.0 Audit Findings

The following presents strengths and opportunities for improvement as they relate to departmental ELCs.

2.1 *The five control environment elements, which are the foundation for all other internal control components, are in place within the organization*

An organization's control environment provides the context in which people conduct their activities and carry out their control responsibilities and is the foundation for all other components of internal control. There are five control environment principles we expected to see as ELCs, each of which is described below.

Commitment to Integrity and Ethical Values

ESDC effectively demonstrates a commitment to integrity and V&E. The departmental Code of Conduct (Code) was implemented last year and the Office of Values and Ethics (OVE) did a considerable amount of work to promote awareness and encourage application of the Code. An integrated mandatory training module that includes V&E has been rolled out for all new and existing employees.

V&E has also been assessed via an internal audit of the Implementation of the Code (2013), the MAF and Public Sector Employee Survey. The implementation of the recommendations from the 2013 internal audit will further strengthen the V&E framework within ESDC. Going forward, the OVE will also continue to implement their V&E maturity model and continue with its implementation of the *Conflict of Interest and Post-Employment Policy*.

Independent Audit Committee Oversight

ESDC has a Departmental Audit Committee (DAC) that operates independently from management and provides objective advice and guidance on the adequacy of risk management, control, and governance processes. The DAC regularly reviews the implementation of approved management action plans associated with completed audits. The DAC has an approved Charter in place.

Governance Structure

ESDC has a documented organizational structure that clearly outlines the roles and responsibilities of senior management. ESDC also has a portfolio governance structure that describes reporting relationships between decision-making bodies, advisory

committees, sub-committees, and business line management committees. The existing governance structure provides good coverage of and oversight over key functional areas and departmental initiatives.

TOR highlighting the mandate, frequency of meetings, and membership exist for all portfolio committees and ad hoc steering committees. There is overlap in membership between key portfolio committees and this has established a process for information sharing among senior management.

The audit team also reviewed a sample of RODs of senior management committees. The results of our review, coupled with interviews conducted by the audit team, revealed that the follow-up process is not as strong as it should be. Specifically, once committee decisions are made, there is no mechanism for management to return and provide a status report.

Attract, Develop and Retain Competent People

The audit noted that a corporate approach to human resource planning is needed. There is currently no process in place for developing a multi-year, integrated plan which builds on branch-level plans or which identifies competency gaps and broader recruitment strategies. Efforts have been made by the Human Resources Services Branch to address this need and improve processes. For example, a Workforce Management Committee has been established to provide strategic talent management oversight.

An internal audit of Integrated Planning and Risk Management is currently underway. Opportunities to strengthen the development of multi-year integrated plans will be identified in the context of this audit.

The Department is currently undergoing a significant business transformation and modernization agenda. Plans to meet this priority include the Enabling Services Renewal Program, the Employment Insurance (EI) Service Delivery Modernization, the Old Age Security/Guaranteed Income Supplement Service Improvement Strategy, and modernization of call centre operations.

It is imperative that the Department has a sufficient level of project management skills to successfully deliver these projects in a timely manner and within scope and budget. However, project management, as a core organizational competency, is insufficient across ESDC. Opportunities exist to enhance the robustness of project management as a fundamental skill set and to ensure employees with the required project management competencies are available in key initiatives and functional areas across ESDC. This competency will become even more important going forward.

An internal audit of the Management of Projects within ESDC is currently underway. Opportunities to strengthen project management will be identified in the context of this audit.

People Held Accountable for Internal Control

ESDC sufficiently defines accountabilities for internal control responsibilities in the pursuit of objectives. The Department has financial, human resource (HR), and grants and contributions delegations of authority policies and matrices in place. Delegations of authority are regularly updated and approved by the Minister. ESDC also has a policy framework that outlines accountabilities. Directives and guidelines support this framework by defining the roles and responsibilities needed to put policies into action.

2.2 Risk assessment, including monitoring of fraud risks, could be strengthened

Risk assessment is the component of ESDC's internal control framework that involves identifying, analyzing, and managing both the internal and external risks relevant to achieving strategic objectives. There are four risk assessment principles we expected to see as ELCs, each of which is described below.

Clear Objectives Specified

ESDC specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to those objectives. Departmental strategic objectives are presented in the Integrated Business Plan (IBP) and Report on Plans and Priorities (RPP). Clear linkages between these objectives and strategic outcomes and priorities are made in these documents using the Program Alignment Architecture. The IBP and RPP are communicated to staff via the internet portal. The Departmental Performance Report provides an overview of the progress ESDC has made on the objectives and priorities described in the RPP.

Risk Identification

There is an inconsistent process to risk management across ESDC and it is unclear the extent to which branches have internalized the consistent use of risk registers, risk tools and processes to manage risks year-round. There is also no formal mechanism in place through which branches and regions can horizontally share risk information to identify and manage risk interdependencies. Our interviews with senior management indicated that the Corporate Risk Profile (CRP) does not sufficiently incorporate their views and is therefore, not as robust as it could be as a departmental tool. These risk management gaps are founded on unclear definition of risks and risk tolerances across the Department and by program area.

The SPRB has developed and proposed recommendations to senior management that would further evolve the integrated risk management framework for the Department. For example, the SPRB wants to leverage a new, comprehensive top-down and bottom-up

approach to developing the CRP that includes consultations with key senior managers. The SPRB also proposed top-down direction in defining risk tolerance levels for the Department. The SPRB continues to discuss these recommendations with senior management.

Preliminary findings from the internal audit of Integrated Planning and Risk Management confirm that sharing of horizontal risk information is limited to an informal network which affects the quality of information received by senior management. Opportunities to improve the risk management process will be identified in the context of the audit.

Fraud Risk

ESDC is susceptible to both internal and external fraudulent behaviour and as such, it is expected that robust fraud policies and procedures be in place to manage fraud-related risks and issues. For example, ISB has effectively advanced the fraud agenda in the Department. ISB has developed a departmental security risk assessment as well as conducted several studies of the EI and pensions programs. ISB has also developed a draft departmental fraud framework that will help strengthen management practices in this area. The fraud framework is founded on seven key attributes: culture and awareness, accountability and governance, risk assessment, disclosure protection, investigation or examination standards, consequence/recourse, and monitoring and reporting. At the time of the audit, approval of the fraud framework was pending following upcoming presentations to key portfolio committees.

There is also a governance committee that has recently updated its TOR. This committee will act as a “senior management review mechanism for reviewing and providing direction on significant integrity issues related to fraud and other criminal activities”. The updated TOR also elevated membership from Director Generals (DGs) to the ADM level and established the Deputies as ex-officio members. This has set the tone from the top effectively regarding the importance of addressing fraud-related issues within the Department.

Fraud monitoring has historically focused on the EI program, whereby financial and program controls were built into its original design. Going forward, management would like to identify how this methodology could be leveraged by other statutory programs. Further, reporting and sharing of sensitive fraud-related information with senior management and the DAC appears to be on an ad hoc basis. The Department does not strategically conduct and report on non-compliance trends to senior management.

Recommendation

The ADM, ISB should continue with the implementation of the fraud framework, including reporting of fraud-related information to senior management.

Management Response

Management agrees. ISB will continue with the implementation of the first two (of seven) attributes of the Fraud Framework, namely Accountability and Governance, and Risk Assessment. The Governance component includes a fraud monitoring and reporting structure. These activities are planned to start in 2014–2015.

A plan for the implementation of the remaining five attributes of the Fraud Framework will be developed in the fiscal year of 2014–2015.

Change Management

Given ESDC's active transformation and modernization agenda, the need for robust change and project management processes is imperative to ensure key initiatives are implemented as planned and course adjusted when needed. ADM oversight committees are established on an as needed basis to manage key initiatives being implemented. A department-level Steering Committee also discusses and tracks progress on key transformational projects.

Despite this oversight, the audit noted that key initiatives are managed and course corrected independently from one another. Formal responsibility has not been assigned, nor has a formal mechanism been developed (e.g. detailed work breakdown structures) to assess the cumulative and interdependent impacts from a change to one key initiative on other key initiatives. As such, resource management implications and the redeployment of information technology resources may not be addressed and optimized in a timely manner.

The actions that will be implemented to address the findings raised in the internal audit of Management of Projects within ESDC should include a process for identifying and assessing interdependencies and resource management considerations between key transformation projects.

2.3 Control activities are deployed through policies and procedures with the exception of information technology general controls which require attention

Control activities are the policies and procedures that ensure directives are carried out and actions are being taken to address the risks that may affect the achievement of objectives. There are three control activity elements we expected to see as ELCs, each of which is described below. We also expected to see that control activities occur throughout ESDC at all levels and in all functions.

Control Activities Selected and Developed

ESDC effectively selects and develops control activities that support the achievement of objectives as well as contribute to the mitigation of key risks. ESDC has a control structure in place that addresses key functional and financial activities. Branches and regions have operational controls that are relevant to their program and service delivery needs; these controls are monitored regularly. The audit team believes that management should continue to revisit departmental risks and key controls to determine if the existing structure continues to be relevant to the changing environment.

General Information Technology Controls Selected and Developed

ITGCs were not reviewed for this audit. However, various studies and audits have been conducted in this area. A recent independent study commissioned by senior management, work completed by the Office of the Auditor General, and the IASB PIC Preliminary Assessment identified ITGCs deficiencies. Departmental action plans have been developed to address deficiencies noted. Specific follow-up activities will be carried out by IASB to ensure recommendations are being addressed. Furthermore, an audit of ITGCs is included in the 2013–2016 Risk-Based Internal Audit Plan which will assess the adequacy of the Department's ITGCs.

Controls Deployed Through Policies and Procedures

ESDC deploys control activities through policies, directives and procedures that establish what is expected and outline roles and responsibilities. ESDC has been effective at developing policies and associated procedures when a control gap is identified. Policies and procedures are generally available and easily accessible to employees on the intranet site. Going forward, the intention is to launch an initiative to merge policies where redundancies and overlap are identified to streamline organizational burden.

2.4 Internal control information and communication processes are in place

Information and communication is the component of internal control that ensures pertinent information is identified, captured, and communicated in a form and timeframe that enables people to carry out their managerial and operational responsibilities. There are three information and communication elements we expected to see as ELCs, each of which is described below. We also expected to see that effective internal communication occurs throughout ESDC to ensure internal control responsibilities are clear and understood and that a mechanism exists to communicate pertinent information upwards and downwards within the organization.

Quality Information

Interviews indicated that pertinent information is effectively shared informally between portfolio committees as a result of cross-membership. Performance information is also provided to senior management through various reports (e.g. financial situation report, HR updates and operational reports). However, this information is presented in a siloed and inconsistent manner, with no comprehensive dashboard that allows for a fulsome view of the Department.

Senior management noted this as an improvement area and understand that going forward key performance and business indicators need to be clearly defined and received on a regular basis by key decision-making committees. The audit team encourages the Department to consider the inclusion of enterprise performance indicators and reporting within the performance measurement framework.

Internal Communication

ESDC effectively communicates key messages internally to employees in response to major departmental initiatives or disruptions. Further the audit noted that communication of national strategies (i.e. implementation of the Code in 2013) and dissemination to regions and local offices has improved across the Department.

The Department also has a formal business line management structure in place which includes Branch Executive Committees (BEC), Directors meetings, and Team Leader meetings. ADMs are present at their respective functional area's BEC, along with DGs. The audit noted that this operational committee structure disseminates pertinent information and decisions stemming from departmental decision-making and advisory bodies.

External Communication

The Department produces a variety of reports related to management accountabilities and controls. Interviews revealed there are good processes in place to feed external reporting.

2.5 *Monitoring activities are conducted but the reporting of key internal control deficiencies could be improved*

Monitoring is a process that assesses the quality of ESDC's internal control performance over time. There are two monitoring activity elements we expected to see as ELCs, each of which is described below. Although monitoring is accomplished through ongoing monitoring activities (i.e. audit and evaluation), we also expected to see that effective monitoring includes reporting key internal control deficiencies to senior management committees, as appropriate.

Ongoing Evaluations

ESDC has established audit and evaluation functions with documented audit and evaluation plans. Independent reviews on transformational projects as well as quality assurance processes over expenditures are in place. Investigations are systematically completed in certain program areas and forensic audits conducted, as required. Management may consider strengthening the follow-up of recommendations and action items related to independent reviews and their timely reporting to key governance committees.

Reporting Internal Control Deficiencies

Interviews suggested that program risks as well as compliance issues within programs tend to stay within the program and are managed within the program structure. The existing governance committees and reporting relationship between ADMs and Deputy Head are such that senior management are informed of issues and risks that require their attention. Our review showed that oversight and reporting mechanisms are in place to monitor corrective actions and progress being achieved.

In addition to the Statement of Management Responsibility, senior management committees also receive periodic progress reports on the implementation status of PIC. This audit, as well as work completed for the PIC Preliminary Assessment (2013), noted that the condition of the internal control environment has not been sufficiently reported to senior management. Action plans have been developed to address the above-mentioned weaknesses and will be followed up to ensure all actions are fully implemented.

3.0 Conclusion

The audit concluded that the Department has adequately designed an ELC framework, except for ITGCs which require attention. The areas for improvement noted in this audit are, in our opinion, necessary to further enhance and strengthen the ELC framework in place to ensure that it operates as intended.

4.0 Statement of Assurance

In our professional judgement, sufficient and appropriate audit procedures were performed and evidence gathered to support the accuracy of the conclusions reached and contained in this report. The conclusions were based on observations and analyses at the time of the audit. The conclusions are applicable only for the assessment of the ELC framework. The evidence was gathered in accordance with the *Internal Auditing Standards for the Government of Canada* and the *International Standards for the Professional Practice of Internal Auditing*.

Appendix A: Audit Criteria Assessment

Control Component	Audit Criteria	Rating	Linkages to audit work and other assessments
	It is expected that:		
Control Environment	The Department demonstrates a commitment to integrity and ethical values.	●	Audit of the Implementation of the Code of Conduct
	The DAC demonstrates independence from management and exercises oversight of the development and performance of internal control.	●	MAF Assessment – Internal Audit
	The Department establishes structure, reporting lines, and appropriate authorities and responsibilities in the pursuit of objectives.	●	
	The Department demonstrates a commitment to attract, develop and retain competent individuals in alignment of objectives.	●	Audit of Integrated Planning and Risk Management Audit of Management of Projects
	The Department holds individuals accountable for their internal control responsibilities in the pursuit of objectives.	●	

Control Component	Audit Criteria	Rating	Linkages to audit work and other assessments
	It is expected that:		
Risk Assessment	The Department specifies objectives with sufficient clarity to enable the identification and assessment of risks relating to objectives.	●	Audit of Integrated Planning and Risk Management
	The Department identifies risks to the achievement of its objectives across the entity and analyzes risks as a basis for determining how the risks should be managed.	●	Audit of Integrated Planning and Risk Management
	The Department considers the potential for fraud in assessing risks to the achievement of objectives.	●	Audit of the Management of Fraud Risk in the Government of Canada (Office of the Auditor General)
	The Department identifies and assesses changes that could significantly impact the system of internal control.	●	Audit of Management of Projects

Control Component	Audit Criteria	Rating	Linkages to audit work and other assessments
	It is expected that:		
Control Activities	The Department selects and develops control activities that contribute to the mitigation of risks to the achievement of objectives to acceptable levels.	●	
	The Department selects and develops general control activities over technology to support the achievement of objectives.	Not reviewed	Independent study commissioned by senior management External audit work carried out by the Office of the Auditor General IASB PIC Preliminary Assessment IASB Planned Audit of ITGCs
	The Department deploys control activities through policies that establish what is expected and procedures that put policies in action.	●	

Control Component	Audit Criteria	Rating	Linkages to audit work and other assessments
	It is expected that:		
Information and Communication	The Department obtains or generates and uses relevant, quality information to support the functioning of other components of internal control.	○	
	The Department internally communicates information, including objectives and responsibilities for internal control, necessary to support the functioning of internal control.	●	
	The Department communicates with external parties regarding matters affecting the functioning of other components of internal control.	●	

Control Component	Audit Criteria	Rating	Linkages to audit work and other assessments
	It is expected that:		
Monitoring	The Department selects, develops and performs ongoing and/or separate evaluations to ascertain whether the components of internal control are present and functioning.	●	MAF Assessments
	The Department evaluates and communicates internal control deficiencies in a timely manner to those parties responsible for taking corrective actions, including senior management and the DAC, as appropriate.	◐	IASB PIC Preliminary Assessment

- ★ = Best practice
- = Sufficiently controlled, low risk exposure
- ◐ = Controlled, but should be strengthened, medium risk exposure
- = Missing key controls, high risk exposure

Appendix B: Glossary

ADM	Assistant Deputy Minister
BEC	Branch Executive Committee
CAE	Chief Audit Executive
Code	Code of Conduct
COSO	Committee of Sponsoring Organizations of the Treadway Commission
CRP	Corporate Risk Profile
DAC	Departmental Audit Committee
DG	Directors General
EI	Employment Insurance
ELC	Entity Level Controls
ESDC	Employment and Social Development Canada
HR	Human Resources
IASB	Internal Audit Services Branch
IBP	Integrated Business Plan
ISB	Integrity Services Branch
ITGC	Information Technology General Controls
MAF	Management Accountability Framework
OVE	Office of Values and Ethics
PIC	Policy on Internal Control
ROD	Records of Decisions
RPP	Report on Plans and Priorities
SPRB	Strategic Policy and Research Branch
TOR	Terms of Reference
V&E	Values and Ethics