

	Questions on Compliance Attributes of Internal Audit	Answers on Compliance Attributes of Internal Audit
1.	Do internal auditors at the CSA have the training required to do the job effectively?	<p>The organizational chart of the audit function consists of 5 employees who occupy the following positions:</p> <ul style="list-style-type: none"> • Chief Audit Executive • Internal Audit Project Leader • Senior Internal Auditor • Intermediate Internal Auditor • Internal Auditor <p>1 a) Percentage of staff with a professional designation :</p> <ul style="list-style-type: none"> • 40% of staff (2 of 5) have a Certified Internal Auditor designation (CIA) • 60% of staff (3 of 5) have a Chartered Professional Accountant designation (CPA) <p>1 b) Percentage of staff with a professional designation in progress:</p> <ul style="list-style-type: none"> • 20% of staff (1 of 5) is in process of obtaining a Certified Internal Auditor designation (CIA) • 20% of staff (1 of 5) is in process of obtaining a Chartered Professional Accountant designation (CPA) <p>1 c) Percentage of staff holding other designations :</p> <ul style="list-style-type: none"> • 0% of staff hold other designations
	Are multidisciplinary teams in place to address diverse risks?	The internal audit function has the necessary skills and experience to carry out the risk-based internal audit plan. The audit function employees have general knowledge of risk management, management control, and governance processes. When specific skills are required, such as information technology, external providers' services may be retained.

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2.	Is internal audit work performed in conformance with the international standards for the profession of internal audit as required by Treasury Board policy?	<p>An audit manual containing specific procedures to ensure the application of international standard for the internal audit profession guides the audit work.</p> <p>2 a) In April 2017, the Audit Committee members were informed of the results of the external assessment of professional practices carried out in March 2017. The assessments' conclusions, as well as opportunities for improvement, were presented.</p> <p>Moreover, the practices in place regarding the quality assurance program were presented to the Audit Committee members in June 2018.</p> <p>2 b) The date of the last external assessment of professional practices was conducted in March 2017.</p>
3.	Are the RBAPs submitted to audit committees and approved by deputy heads implemented as original planned with resulting reports published? Is management acting on audit recommendations for improvements to departmental processes?	<p>During 2018-2019, CSA is in process of carrying out all the audit projects planned in the RBAP approved by the Audit Committee in June 2018. Every audit report was published within 90 days of the approval date. With respect to the audit recommendations, the implementation rate of management action plans for 2017-2018 was 89%.</p> <p>3 a) Name and status of audit for the current fiscal year of the RBAP</p> <ul style="list-style-type: none"> • See table below <p>3 b) Date on which the audit report was approved</p> <ul style="list-style-type: none"> • See table below <p>3 c) Date on which the audit report was published</p> <ul style="list-style-type: none"> • See table below <p>3 d) Original planned date for completion of all management action plan (MAP) items</p> <ul style="list-style-type: none"> • See table below <p>3 e) Status of MAP items :</p> <ul style="list-style-type: none"> • See table below
4.		The internal audit aims to add value in support of the organization's objectives and conducts a survey of the audited entity after each audit

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Is internal audit credible and adding value in support of the mandate and strategic objectives of the organization?	to measure the effectiveness and to identify opportunities for improvement.
	<p>4 a) A satisfaction survey of the audited entity was conducted for one audit during 2018-2019. To the question of whether, in general, the audit was useful, the rating was:</p> <ul style="list-style-type: none"> • Excellent : 100%

	Internal Audit Title	Audit Status	Report Approval Date	Report Publication Date	Original Planned MAP Completion Date	Implementation Status
1.	Audit of the Management Framework for Safety and Mission Assurance	Published: an action remains to be completed	June 4th 2015	November 17, 2015	September 2016	87%
2.	Occupational Health and Safety Audit	Published: action plan in progress	April 11th 2018	June 19, 2018	March 2019	93%
3.	Access to Information Audit	Published: action plan in progress	October 17 th 2018	December 18, 2018	May 2019	-
4.	Audit of Management Framework of Space Technology Development Program	Audit in progress				
5.	Follow-up Audit – Directive on Travel, Hospitality, Conference and Event Expenditures	Audit in progress				
6.	Audit of the Management Framework for Grants and Contributions	Audit in process				