

Performance results for the internal audit function – March 31, 2021

	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 • Internal Auditor (2) <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) • 40% of staff (2 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"> • 0% of staff is in process of obtaining a Certified Internal Auditor designation (CIA) • 0% of staff 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 will be required, such as information technology, external providers' services will be retained.
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. In addition, various quality assurance processes are performed through the supervision of audit work throughout the execution of audits. An external assessment of professional practices is carried out every five years.</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>

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		<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 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 2020-2021, CSA has carried out the majority of the audit projects planned in the RBAP approved by the Audit Committee in June 2020. An audit report was completed, approved and published within 90 days of the approval date and two audits were in progress at the end of the year. With respect to the audit recommendations, the implementation rate of management action plans on March 31, 2021 was 67%.</p> <p>3 a) Name and status of audits 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.	Is internal audit credible and adding value in support of the mandate and strategic objectives of the organization?	<p>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 to measure the effectiveness and to identify opportunities for improvement.</p> <p>4 a) A satisfaction survey of the audited entity was conducted for one audit during 2020-2021. To the question of whether, in general, the audit was useful, the rating was:</p> <ul style="list-style-type: none"> • Strongly agree : 0% • Agree : 50% • Neither agree nor disagree: 25% • Do not know: 25%

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	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 the Enabling Technology Development Program	Published: Action plan in progress	Mai 2 nd , 2019	June 14 th , 2019	March 2020	70%
2.	Audit of the Management Framework for the Class Grant and Contribution Program to Support Research, Awareness and Learning in Space Science and Technology	Published and action plan completed	February 11 th , 2020	March 20 th , 2020	Mars 2021	100%
3.	Audit of Intellectual Property and Technology Transfer	Published: Action plan in progress	December 16 th , 2020	April 8 th , 2021	October 2021	35%
4.	Audit of Cybersecurity practices	In progress				
5.	Audit of the Management Framework for Space Exploration activities related to Science and ISS Utilization	In progress				