



2022 to 2023 Report on key compliance attributes of the internal audit function at ECCC

March 2024 update



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The Treasury Board [Directive on Internal Audit](#) requires that departments with an internal audit function publish departmental internal audit performance results in the form of key compliance attributes. The objective of publishing these results is to provide pertinent information to stakeholders, such as Canadians and parliamentarians, on the professionalism, performance and impact of the internal audit function in departments.

In compliance with the Office of the Comptroller General of Canada's technical bulletin 2023-1, Tables 1 and 2 were updated in March 2024.

Table 1. Status of internal audit engagements planned for tabling from 2022 to 2023 and status of engagements with outstanding management action plans as of September 30, 2023

Engagement title	Engagement status	Report approved date	Report published date	Original planned MAP completion date	MAP implementation status
Audit of the management of grants and contributions at ECCC	Published – MAP fully implemented	March 26, 2019	June 26, 2019	September 30, 2021	100%
Joint audit and evaluation of the management of the Pan-Canadian Framework	Published – MAP fully implemented	May 22, 2020	February 25, 2021	December 31, 2020	100%
Audit of the administration of grants and contributions for the Low Carbon Economy Fund	Published – MAP fully implemented	March 24, 2021	July 5, 2021	July 30, 2021	100%
Review of the ECCC's research scientists (RES) career	Approved – Not published	June 28, 2021	N/A	September 30, 2022	100%

Engagement title	Engagement status	Report approved date	Report published date	Original planned MAP completion date	MAP implementation status
progression committee structure					
<u>Audit of the administration of the Canada Nature Fund contribution program</u>	Published – MAP fully implemented	September 16, 2021	April 27, 2022	March 31, 2022	100%
<u>Audit of the classification function at ECCC</u>	Published – MAP not fully implemented	May 2, 2022	October 31, 2022	March 3, 2024	86%
Review of Comparative Approaches to Inform ECCC's Data and Analytics Strategy Implementation	Approved – Not published	July 20, 2022	N/A	N/A	N/A
<u>Audit of the ECCC Application and Implementation of the Policy on COVID-19 Vaccination for the Core Public Administration Including the Royal Canadian Mounted Police – Leave Without Pay</u>	Published – MAP not applicable	August 22, 2022	December 14, 2022	N/A	N/A
<u>Audit of the ECCC application and implementation of the</u>	Published – MAP not applicable	December 19, 2022	May 8, 2023	N/A	N/A

Engagement title	Engagement status	Report approved date	Report published date	Original planned MAP completion date	MAP implementation status
<u>Policy on COVID-19 Vaccination for the Core Public Administration Including the Royal Canadian Mounted Police – administration of accommodation requests</u>					
<u>Review of the ECCC Respect Bureau (Joint Audit and Evaluation Engagement)</u>	Published – MAP not fully implemented	January 20, 2023	July 28, 2023	June 30, 2024	20%
<u>Audit of the administration of the Public Inquiries Centre at ECCC</u>	Published – MAP not fully implemented	April 14, 2023	August 8, 2023	November 30, 2024	57%
<u>Management Practices Review of the Public Affairs and Communications Branch</u>	Published – MAP not fully implemented	May 8, 2023	August 30, 2023	March 31, 2024	14%

Table 2. List of internal audit engagements in progress or planned for tabling in fiscal year 2023 to 2024

Engagements planned for tabling in Year 1 of the 2023 to 2028 Audit and Evaluation Plan
<ul style="list-style-type: none">• <u>Audit of ECCC risk management practices</u> (Published – MAP not fully implemented)• Audit of the administration of grants and contributions programs at ECCC (In progress)• Comparative Analysis of ECCC Indigenous Community Engagement Processes (Approved – Not published)• Internal audit of the system of internal controls over financial reporting (In progress)