Compliance Attributes for the Internal Audit Function - CIRNAC

Key compliance attributes are published in accordance with the Office of the Comptroller General of Canada (OCG) Technical Bulletin 2018-1: Policy on Internal Audit. It states that:

A.2.2.3 Departments must meet public reporting requirements as prescribed by the Comptroller General of Canada and using Treasury Board of Canada Secretariat prescribed platforms, including:

A.2.2.3.1 Performance results for the internal audit function.

These key compliance attributes demonstrate that the fundamental elements necessary for oversight are in place, are performing as required under the Policy on Internal Audit and the Directive on Internal Audit, and are achieving results.

Key Compliance Attributes

Professional Qualifications

Members of the internal audit team are trained to do their job effectively. Multidisciplinary teams are in place to address diverse risks. The breakdown of the internal audit staff professional qualifications is shown in Figure 1.

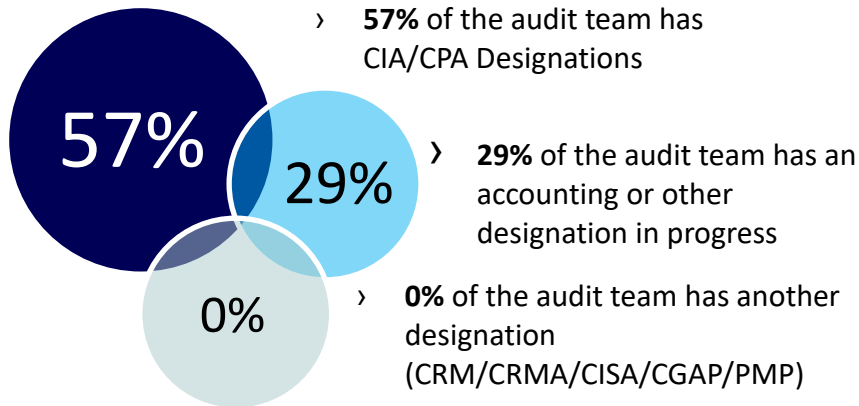**Figure 1. Internal audit staff qualifications as of March 31, 2023**

› **57%** of the audit team has CIA/CPA Designations

› **29%** of the audit team has an accounting or other designation in progress

› **0%** of the audit team has another designation (CRM/CRMA/CISA/CGAP/PMP)

Figure 1 – Text version

The bubble chart shows the breakdown of the internal audit staff qualifications as of March 31, 2023.

Certified Internal Auditor (CIA)/Chartered Professional Accountant (CPA) Designations	57%
Accounting or other designation in progress	29%
Other Designations • CRM: Canadian Risk Management • CRMA: Certification in Risk Management Assurance • CISA: Certified Information Systems Auditor • CGAP: Certified Government Auditing Professional • PMP: Project Management Professional	0%

Conformance with the International Standards

The Audit and Assurance Services Branch's internal audit work conforms to international standards for the profession. The last external audit assessment was completed in May 2022. The most recent internal assessment was presented on December 13, 2021, at the Departmental Audit Committee. The presentations consisted of an update on:

- The scope and frequency of both the internal and external assessments
- The qualifications and independence of the assessor(s) or assessment team, including whether or not there were any potential conflicts of interest
- Conclusions of assessors
- Corrective action plans
- Internal process, tools and information considered necessary to evaluate conformance with the Institute of Internal Auditor's Code of Ethics and Standards
- Results of the Internal Audit Branch's Quality Assurance and Improvement Program

The internal audits conducted by the Audit and Assurance Services Branch are planned and based on the approved Risk-Based Audit Plan. The audits and the implementation status of their Management Action Plan (MAP) are listed in Table 1. Additions and adjustments to the internal audits may occur in order to address emerging risks and priorities of the organization.

Table 1. Risk-Based Audit Plan and Related Information

Internal Audit Title	Status	Report Approved Date	Report Published Date	Original Planned MAP Completion Date	MAP Implementation Status
Audit of the Implementation of the Staffing Frameworks	Published – MAP fully implemented	December 14, 2020	March 12, 2021	June 30, 2021	100% Fully implemented
Audit of IT Security (Focus on Cybersecurity)	Approved – Not published: MAP not fully implemented	September 14, 2021	N/A	June 30, 2022	50% implemented
Audit of Internal Controls Over Financial Reporting	Published: MAP not fully implemented	September 27, 2022	May 5, 2023	December 31, 2022	83% implemented
Audit of Oversight Mechanisms for Self-Government Financial Mandating	Published: MAP not fully implemented	December 15, 2022	June 20, 2023	June 30, 2024	0% implemented
Audit of the Northern Contaminated Sites Program	In Progress	-	-	-	-
Audit of the Exceptional Contracting Limits Authority	In Progress	-	-	-	-

Overall Usefulness of Internal Audits

Based on the post-audit survey results received, senior management agreed that overall the audits conducted were useful.