Performance Measurement Results for the Office of Audit and Evaluation

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Introduction

The Policy on Internal Audit and its associated _Directive on Internal Audit_ came into force on June 15, 2023. The Directive on Internal Audit stipulates, "Departments must meet public reporting requirements as prescribed by the Comptroller General of Canada (A.2.2.3)".

The compliance attributes detailed below are intended to show an external audience that an internal audit function is in place and operating as intended.

The objective of the Policy on Internal audit is to "ensure that the oversight of public resources throughout the federal public administration is informed by a professional and objective internal audit function that is independent of departmental management." [1]

Heads of government organizations are responsible for "ensuring that internal audit in the department is carried out in accordance with the Institute of Internal Auditors' International Professional Practices Framework unless the framework is in conflict with this policy or its related directive; if there is a conflict, the policy or directive will prevail." [1]

In June 2023, the Office of the Comptroller General issued Technical Bulletin 2023-1: Policy on Internal Audit, which provided additional guidance on the Policy and Directive. One element of the bulletin was the requirement to post performance results commencing August 30, 2023.

Furthermore, the Office of the Comptroller General provided departments with a document titled, *Why publish key performance compliance attributes of internal audit?* to provide additional context for the request.

In accordance with the Office of the Comptroller General's request and with the Policy, we are pleased to provide Shared Service Canada's (SSC) Office of Audit and Evaluation key compliance attributes as defined by the Office of the Comptroller General.

Key compliance attributes of internal audit

Departments are required to publish selected key compliance attributes in order to provide pertinent information to stakeholders (Canadians, parliamentarians) regarding the professionalism, performance and impact of the internal audit function in departments. The compliance attributes noted below address staff designations and training, as well as quality assurance and improvement programs in internal audit.

(1) Professional certifications and designations

The Office of Audit and Evaluation leverages multidisciplinary teams to ensure identified engagement risks are sufficiently and appropriately addressed. This is achieved by hiring staff with diverse backgrounds and experience, together with the engagement of technical experts and specialists on an as-needed basis.

As of March 31, 2024

Key compliance attribute
1(a) Percent of staff with an internal audit or accounting designation (Certified Internal Auditor, or Chartered Professional Accountant)

Response

Of the 22 staff at the Office of Audit and Evaluation who are auditors or do audit related work, 8 people, or **36%**, have an internal audit or accounting designation.

Key compliance attribute
1(b) Percent of staff with an internal audit of accounting designation (Certified Internal Auditor or Chartered Professional Accountant) in progress

Response

Of the 22 staff at the Office of Audit and Evaluation who are auditors or do audit related work, 2 people, or **9%**, have an internal audit or accounting designation in progress.

Key compliance attribute
1(c) Percent of staff holding other designations (e.g., Certified Government Auditing Professional, Certified Information Systems Auditor)

Response

Of the 22 staff at the Office of Audit and Evaluation who are auditors or do audit related work, 6 people, or **27%**, hold other relevant designations.

(2) Quality assurance and improvement program

As of March 31, 2024

Key compliance attribute
2(a) Date of last comprehensive briefing to the Departmental Audit Committee on the internal processes, tools and information considered

necessary to evaluation conformance with the Institute of Internal Auditors' Code of Ethics and the Standards and the results of quality assurance and improvement program

Response

On **April 15, 2024**, the OAE reported on its annual Internal Assessment of the internal audit practices at SSC performed for fiscal year 2020-2023. The report details were shared with the DAC through the External Practice Inspection Report at the April 2024 DAC meeting.

Key compliance attribute
2(b) Date of the last external assessment

Response

The External Practice Inspection Final Report for SSC is dated February 8th, 2021.

(3) Internal audit plan and related information

The following table is updated regularly, at a minimum of twice annually, to show the implementation status of the audit plan. Additions and adjustments to the internal audits listed in the Departmental Plan may occur to address emerging risks and priorities.

As of September 30, 2024

Internal Audit Title	Status	Date of report approval	Date of publication	Original planned date of Management Action Plan (MAP)	Status of completion of MAP (% of MAP completed)
Audit engagements from the 2018-19 Risk-based Audit Plan					

	Internal Audit Title	Status	Date of report approval	Date of publication	Original planned date of Management Action Plan (MAP)	Status of completion of MAP (% of MAP completed)
1	Audit of Patch Management	Approved - Not published	June 21, 2022	N/A	March 31, 2025	72%
Audit engagements from the 2019–2020 Risk-based Audit Plan						
2	Information Supporting Governance Committees	Published - MAP not fully implemented	May 3, 2021	July 14, 2021	March 31, 2023	100%
Audit engagements from the 2021–2022 Risk-based Audit Plan						
3	Audit of Workload Migration (WLM)	Published - MAP not fully implemented	November 30, 2023	March 18, 2024	September 30, 2024	0%
4	Audit of IT Continuity	Approved - Not published	May 31, 2024	N/A	July 31, 2025	0%
Audit engagements from the 2022–2023 Risk-based Audit Plan						
5	Review of Governance Over Business Request Prioritization	Approved - Not published	April 17, 2024	N/A	June 30, 2024	0%

	Internal Audit Title	Status	Date of report approval	Date of publication	Original planned date of Management Action Plan (MAP)	Status of completion of MAP (% of MAP completed)
6	SSC Personnel Onboarding and Offboarding Processes	In progress	—	—	—	—
7	Audit of Cyber and IT Security Governance	In progress	—	—	—	—
Audit Engagements from the 2023–2024 Risk-based Audit Plan						
8	Review of Contract Amendments	In Progress	—	—	—	—

Adding value

As of March 31, 2024

Senior management perception of the added value of audit recommendations and processes to improve controls, governance and risk management:

For the reporting period of April 1st, 2023 to March 31st, 2024, of 7 respondents to 2 surveys, 43% reported them as excellent and 57% reported them as good.

The Office of Audit and Evaluation will continue its efforts to improve these ratings.

Footnote

1   Policy on Internal Audit

Date modified:

2024-11-08