Environment and Climate Change Canada | Environnement et Changement climatique Canada

Canada

# 2023 to 2024 Report on key compliance attributes of the internal audit function at ECCC

## September 2024 update

AEB Audit and Evaluation Branch

DGAÉ Direction générale de l'audit et de l'évaluation

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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, Table 1 was updated as of September 30, 2024.

### Table 1. Status of internal audit engagements planned for tabling from 2023 to 2024 and status of engagements with outstanding management action plans as of September 30, 2024, as well as internal audits in progress and planned for tabling in fiscal year 2024 to 2025.

| Engagement title | Engagement status | Report approved date | Report published date | Original planned MAP completion date | MAP implement-ation status |
|---|---|---|---|---|---|
| Audit of the classification function at ECCC | Published – MAP fully implemented | May 2, 2022 | October 31, 2022 | March 3, 2024 | 100% |
| Review of the ECCC Respect Bureau (Joint Audit and Evaluation Engagement) | Published – MAP fully implemented | January 20, 2023 | July 28, 2023 | June 30, 2024 | 100% |
| Audit of the administration of the Public Inquiries Centre at ECCC | Published – MAP fully implemented | April 14, 2023 | August 8, 2023 | November 30, 2024 | 100% |
| Management Practices Review of the Public Affairs and Communications Branch | Published – MAP not fully implemented | May 8, 2023 | August 30, 2023 | March 31, 2024 | 57% |

| Engagement title | Engagement status | Report approved date | Report published date | Original planned MAP completion date | MAP implement-ation status |
|---|---|---|---|---|---|
| Audit of ECCC risk management practices | Published – MAP not fully implemented | June 26, 2023 | November 10, 2023 | April 30, 2024 | 60% |
| Comparative Analysis of ECCC Indigenous Community Engagement Processes | Approved – Not published | January 18, 2024 | N/A | N/A | N/A |
| Internal audit of the system of internal controls over financial reporting | Published – MAP not fully implemented | April 11, 2024 | June 26, 2024 | December 31, 2024 | 0% |
| Audit of the administration of grants and contributions programs at ECCC | Approved – Not published | June 28, 2024 | September 12, 2024 | March 31, 2027 | 0% |
| Audit of cyber security at ECCC | In progress | N/A | N/A | N/A | N/A |
| Review of the implementation of ECCC's Diversity, Inclusion and Employment Equity Plan - Progress to date | In progress | N/A | N/A | N/A | N/A |
| Review of the use of scientific advice in support of policy | In progress | N/A | N/A | N/A | N/A |

| Engagement title | Engagement status | Report approved date | Report published date | Original planned MAP completion date | MAP implement-ation status |
|---|---|---|---|---|---|
| development and decision making | | | | | |
| Audit of IM/IT governance | Planned | N/A | N/A | N/A | N/A |