



Report on Key Compliance Attributes of the Public Service Commission of Canada's Internal Audit Function



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The Internal Audit and Evaluation Directorate (the Directorate) provides independent objective assurance. It also provides consulting and evaluation services to add value and improve the Public Service Commission of Canada's operations.

The Directorate conducts its audit work in accordance with:

- The Treasury Board of Canada Secretariat Policy on Internal Audit
- The Institute of Internal Auditors' International Standards for the Professional Practice of Internal Auditing

The Directorate's mission is to enhance and protect organizational value by providing risk-based objective assurance, advice and insight. The Internal Audit Function allows us to meet our goals. To do so, it uses a systematic, disciplined approach to evaluating and improving the adequacy and effectiveness of its processes for risk management, control and governance.

This report provides information on the professionalism, performance and impact of the Internal Audit Function.

The Treasury Board of Canada Secretariat Directive on Internal Audit requires all departments and agencies to provide information on key compliance attributes to show that the internal audit function is in place and working as intended.

1. Do internal auditors have the training needed to do the job effectively and are multidisciplinary teams in place to deal with diverse risks?

Yes. Collectively, the Directorate's staff have the knowledge, skills and abilities needed to do their work and fulfill their duties. The compliance attribute for measuring training is the percentage of staff who are:

- Certified Internal Auditors (CIAs) or Chartered Professional Accountants (CPAs)
- Working on getting either a CIA or CPA designation
- Certified with the following internal audit designations:
 - Certified Government Auditing Professional (CGAP)
 - Certification in Risk Management Assurance (CRMA)
 - Internal Audit Practitioner (IAP)

- Certified Information Systems Auditor (CISA)
- Certified Fraud Examiner (CFE)

For this report, 5 Directorate staff members make up the internal audit function. This includes the Chief Audit Executive and 4 members of the internal audit team.

As of August 7, 2020, 2 staff members have internal audit designations (1 with a CIA and CRMA and 1 with a CGAP). One staff member is currently working towards obtaining the CIA designation.

The internal audit staff is made up of people with diverse backgrounds, qualifications and education.

2. Does internal audit work meet international standards for the profession as required by Treasury Board of Canada Secretariat policy?

Yes. The Directorate's internal audit work meets international standards for the profession. The compliance attribute for measuring compliance is the date of the last briefing on the performance of the Internal Audit Function to the Internal Audit Committee (including the results of internal assessments and any changes to audit methods, guidance and procedures) and the date of the Directorate's last external assessment.

Figure 2. Assessments of the performance of the Internal Audit Function

Date	Assessment type
December 2017	Internal Audit Self-Assessment
March 2018	External assessment completed
June 2018	Briefing on Internal Audit Performance
March 2019	Internal Audit Self-Assessment
June 2019	Briefing on Internal Audit Performance
March 2020	Internal Audit Self-Assessment
June 2020	Briefing on Internal Audit Performance
March 2021	Planned Internal Audit Self-Assessment

3. Are Risk-Based Audit Plans submitted to audit committees and approved by deputy heads? Are they implemented as planned with resulting reports published? Is management acting on audit recommendations?

Yes. The internal audits conducted by the Directorate were planned based on the approved Internal Audit and Evaluation Plan 2019-22. An update on the implementation of year one of the 2019-22 plan is provided in table 1. An overview of internal audits planned for 2020-21 is provided in table 2 and will be updated to track:

- Planned internal audits
- Progress in implementing actions as a result of the internal audits

Table 1 List of internal audits and evaluations completed in year one of the 2019-22 plan

Internal audit title	Audit status	Report approved date	Report published date	Original planned management action plan completion date	Implementation status	Notes
Planned Projects for 2019-20						
Assessment of the Sustainability of GC Jobs	Approved	June 2019	December 2019	Not applicable	Not Applicable	Not Applicable
Audit of Values and Ethics	Approved	December 2019	June 2020	November 2021	Action plan implementation has been impacted by COVID-19. A complete follow-up is planned for September 2020 to assess progress.	Not Applicable



Table 2. Planned internal audits for year 1 of the Internal Audit and Evaluation Plan 2020-23

Internal audit title	Audit status	Report approved date	Report published date	Original planned management action plan completion date	Implementation status	Notes
Carried-forward from 2019-20						
Review of PSC Governance	Approved	May 2020	Not applicable	Not applicable	Not applicable	Not applicable
Audit of GC Jobs Transformation: Phase 0 (2019-20)	Approved	June 2020	In progress	June 2020	Action plan implementation has been impacted by COVID-19. A complete follow-up is planned for September 2020 to assess progress.	Not Applicable
Planned Projects for 2020-21						

Internal audit title	Audit status	Report approved date	Report published date	Original planned management action plan completion date	Implementation status	Notes
Audit of the Administration of the Political Activities Program	Reporting Phase	September 2020	Not applicable	Not applicable	Not Applicable	Not Applicable
Review of PSC readiness to implement the Accessible Canada Act.	Pre-planning phase	March 2021	Not applicable	Not applicable	Not applicable	Not applicable
PSC COVID-19 Response: Reporting on actions and lessons	On-going	On-going	On-going	Not applicable	Not applicable	Not applicable

4. Is internal audit credible and does it add value in support of our mandate and strategic objectives?

Yes. Based on the results of the external assessment completed in March 2018, the Internal Audit Function generally meets the expectations of the President, the Internal Audit Committee and senior management and adds value to the organization. Some successful internal audit practices were identified in the external assessment. They included the quality of reports recognized as being useful to clients. The recently completed internal audit self-assessment, which was tabled at the March, 2020 Internal Audit Committee meeting found that the function continues to generally conform to all applicable internal audit standards.