

**Key compliance attributes of the
Department's internal audit
function as of March 31, 2025 -
Employment and Social
Development Canada**

**Key Compliance Attributes of
Internal Audit**

October 2025

Report: Key compliance attributes of the Department's internal audit function as of March 31, 2025 - Employment and Social Development Canada

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Key compliance attributes of internal audit

The department of Employment and Social Development Canada (the Department) publishes key performance results for its internal audit function. This is done in accordance with the Treasury Board Secretariat's [Directive on Internal Audit](#).

These results, or key compliance attributes, demonstrate that, at a minimum, the fundamental elements necessary for oversight are:

- in place
- operating as intended
- achieving results

Publishing internal audit key performance results informs Canadians regarding the professionalism, performance and impact of the internal audit function. These are not performance measures and there are no targets attached.

More information on the publication of these attributes is available on the Office of the Comptroller General's website: [Why publish key compliance attributes of internal audit?](#)

Report: Key compliance attributes of the Department's internal audit function as of March 31, 2025

The 4 key compliance attributes relate to the following areas and are reported below:

- Internal audit training and team composition
- Conformance with professional standards
- Implementation of the risk-based audit plan
- Credibility and value of internal audit

For the purpose of this report, the staff composition of the Department's internal audit function includes 32 indeterminate auditors, comprising:

- Senior management team (Chief Audit Executive and directors)
- Audit Operations (audit principals and auditors)
- Agile Audit Group for Benefits Delivery Modernization (audit principals and auditors)
- Professional Practices
- Departmental Audit Committee, Liaison and Management Action Plans Monitoring

Table 1. Key compliance attributes of the Department’s internal audit function as of March 31, 2025

Key Compliance Attributes	Departmental Results as of March 31, 2025
<p>1. (a). % of staff with an internal audit or accounting designation (Certified Internal Auditor [CIA], Chartered Professional Accountant [CPA]).</p> <p>1. (b). % of staff with an internal audit or accounting designation in progress (CIA, CPA).</p> <p>1. (c). % of staff holding other designations (Certified Government Auditing Professional [CGAP], Certification in Risk Management Assurance [CRMA], etc.).</p>	<p>1. (a) 50% of staff have an internal audit or accounting designation (Certified Internal Auditor (CIA) or Chartered Professional Accountant (CPA)).</p> <p>1. (b) 19% of staff have an internal audit or accounting designation in progress (CIA, CPA).</p> <p>1. (c) 28% of staff hold other professional designations (CGAP, CISA etc.)</p>
<p>2. (a). Date of last comprehensive briefing to the Departmental Audit Committee (DAC) on the internal processes, tools, and information considered necessary to evaluate conformance with the Institute of Internal Auditors (IIA) Code of Ethics and the Standards and the results of the Quality Assurance and Improvement Program (QAIP).</p> <p>2. (b). Date of last external assessment.</p>	<p>2. (a). The last briefing to the DAC on the internal processes, tools, information necessary to evaluate conformance with the IIA Standards and the Quality Assurance and Improvement Program (QAIP) was on December 5, 2024.</p> <p>2. (b). The last external quality assessment was completed in January 2021.</p>
<p>3. Risk-Based Audit Plan (RBAP) and related information:</p> <ul style="list-style-type: none"> a. name/status of audit for the current fiscal year of the RBAP b. date the audit report was approved c. date the audit report was published d. original planned date for completion of all management action plan (MAP) items e. status of MAP items 	<p>3. The 2024-25 RBAP was approved in June 2024. Please refer to Table 2 below for progress in implementing the current RBAP and to Table 3 for information on MAPs still in progress.</p>
<p>4. Average overall usefulness rating from senior management of areas audited.</p>	<p>4. 85% of the Department’s senior management provided a “Good” or “Excellent” rating of the overall usefulness of internal audit engagements.</p> <p>The internal audit function uses post-engagement client feedback responses received during the 2024-2025 fiscal year to measure satisfaction.</p>

Table 2. Progress in Implementing the 2024-25 RBAP, as of March 31, 2025

Engagement title	Status	Report approved date	Report published date	Original planned MAP completion date	MAP implementation status
Technical Debt Remediation Initiative (TDRI): Review of Deep Dive Assurance on Budget Forecasting and Funding Projections	Approved – Not published	2024/10/02	N/A	2024/12/31	0%
Review of ESDC's Program Delivery Fraud Landscape ¹	Approved – Not published	2024/06/11	N/A	N/A	N/A
Audit of the Common Experience Payment Designated Amount Fund¹	Published - MAP not applicable	2024/06/11	2024/12/13	N/A	N/A
Audit of Business Continuity Management	Published – MAP not fully implemented	2024/12/05	2025/07/15	2027/06/30	0%
Review of Procurement – Phase 1	Approved - Not published	2024/08/27	N/A	2026/12/31	0%
Review of the Design of the Readiness Assessment Framework for the Launch of Release 2/3 of Old Age	Approved - Not published	2024/08/06	N/A	2025/05/31	100%

¹ There is no applicable MAP for this engagement. It is a financial audit with no recommendations and financial notes only.

Engagement title	Status	Report approved date	Report published date	Original planned MAP completion date	MAP implementation status
Security on Benefit Delivery Modernization (BDM) (Phase 1)					
Audit of ESDC Passport Revolving Fund Cost Recovery	Published – MAP not fully implemented	2024/12/05	2025/07/18	2025/03/31	0%
Audit of the Consolidated Statement of Administrative Costs charge to the Canada Pension Plan Accounts by ESDC as of March 31, 2024¹	Published – MAP not applicable	2024/12/05	2025/07/11	N/A	N/A
Audit of Information Sharing Agreements	Published – MAP not fully implemented	2024/12/05	2025/07/11	2028/03/31	0%
Review of the Design of the Readiness Assessment Framework for the Launch of Release 2/3 of Old Age Security on BDM (Phase 2)	In progress	N/A	N/A	N/A	N/A
Review of Labour Program Complaints Management ²	In progress	N/A	N/A	N/A	N/A

² Previously named: “Review of a Labour Program (placeholder)”.

Engagement title	Status	Report approved date	Report published date	Original planned MAP completion date	MAP implementation status
Review of TDRI Commitments and Results ³	In progress	N/A	N/A	N/A	N/A
Review of Remediation of Technical Debt Plans Post TDRI ⁴	In progress	N/A	N/A	N/A	N/A
Audit of the Employee Offboarding	In progress	N/A	N/A	N/A	N/A
Review of Social Insurance Number ⁵	In progress	N/A	N/A	N/A	N/A
Review of Internal Controls over Fraud Risks in ESDC's Grants and Contribution Programs ⁶	In progress	N/A	N/A	N/A	N/A
Audit of ESDC's Employee Access Monitoring Program ⁷	In progress	N/A	N/A	N/A	N/A
Audit of Passport Service Delivery	In progress	N/A	N/A	N/A	N/A

³ Previously named: "Deep Dive Assurance on TDRI Results and Commitments."

⁴ Previously named: "Deep Dive Assurance on TDRI Go Live Sustainability".

⁵ Previously an audit engagement and was changed to a review.

⁶ Previously named: "Assessment of Internal Controls over fraud risks in ESDC's grants and contribution programs".

⁷ Previously named: "Audit of User Activity Monitoring and Event Logging".

Engagement title	Status	Report approved date	Report published date	Original planned MAP completion date	MAP implementation status
Agile Review – Network Modernization IT Project Review	In progress	N/A	N/A	N/A	N/A
Audit of the Security Design Effectiveness of the Departmental Adoption of Operations of the Cloud ⁸	In progress	N/A	N/A	N/A	N/A
Audit of Application Security Vulnerabilities	In progress	N/A	N/A	N/A	N/A
Audit of Cyber Security Incident Response	Planned	N/A	N/A	N/A	N/A
Audit of Post-Implementation of the Identity and Access Management and the Privileged Access Management Solutions	Planned	N/A	N/A	N/A	N/A

⁸ Previously named: “Audit of Design Effectiveness of the Departmental Migration and Operations to the Cloud”.

Table 3. Engagements with Management Action Plans (MAPs) in progress, as of March 31, 2025⁹

Engagement title	Status	Report approved date	Report published date	Original planned MAP completion date	MAP implementation status
TDRI: Deep Dive Assurance on TDRI Scope Definition and Management	Approved – Not published	N/A ¹⁰	N/A	2024/12/01	0%
TDRI Deep Dive Assurance on Portfolio Management	Approved – Not published	N/A ¹⁰	N/A	2025/01/31	29%
Audit of Departmental Payroll Administration — Phase 2	Published – MAP not fully implemented	2024/04/09	2024/09/27	2026-03-31	33%
Audit of Program Design for Grants and Contributions	Published – MAP not fully implemented	2024/06/11	2024/12/06	2025/03/31	0%
Audit of Program Performance Measurement	Published – MAP not fully implemented	2023/11/28	2024/05/01	2026/12/31	0%
Audit of Identification, Security and Protection of Sensitive Information	Approved – Not published	2023/08/24	N/A	2025/03/31	33%

⁹ Once an engagement's MAP is fully completed, it must still be included in this update (demonstrating 100% completion), for at least 6 months.

¹⁰ This report was only approved by the Chief Audit Executive; not tabled at DAC nor approved by the Deputy Head.

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Engagement title	Status	Report approved date	Report published date	Original planned MAP completion date	MAP implementation status
Audit of Controls Around Payment Processes – Program Payments – Phase 1	Published - MAP not fully implemented	2023/06/06	2024/04/19	To be completed upon the completion of the Government-wide solution (+/- 2 years).	50%
Internal Audit of Federal Government Consulting Contracts Awarded to McKinsey & Company	Published – MAP fully implemented	2023/03/22	2023/03/30	2024/06/30	100%
Review of the Design of the Identity and Access Management Solution (including Privileged Access)	Approved – Not published	2022/08/25	N/A	2024/12/31	40%
Review of Contract Management	Published – MAP not fully implemented	2022/01/28	2022/07/28	2024/06/30	75%
Audit of IT Security of Content and Collaboration	Approved - Not published	2021/03/23	N/A	2022/01/11	100%
Audit of Identity Management Practices	Published – MAP fully implemented	2019/06/18	2022/04/21	2022/03/31	100%

Engagement title	Status	Report approved date	Report published date	Original planned MAP completion date	MAP implementation status
Integrated Management Action Plan for Audit of Access Controls Initiative	Approved - Not published	2018/11/20	N/A	2019/08/31	0% ¹¹

¹¹ This integrated MAP consolidates previous audit recommendations with a coherent departmental approach. Full implementation is expected over five years, with interim manual monitoring in place.