

Compliance Attributes for the Internal Audit Function - ISC

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 December 31, 2021

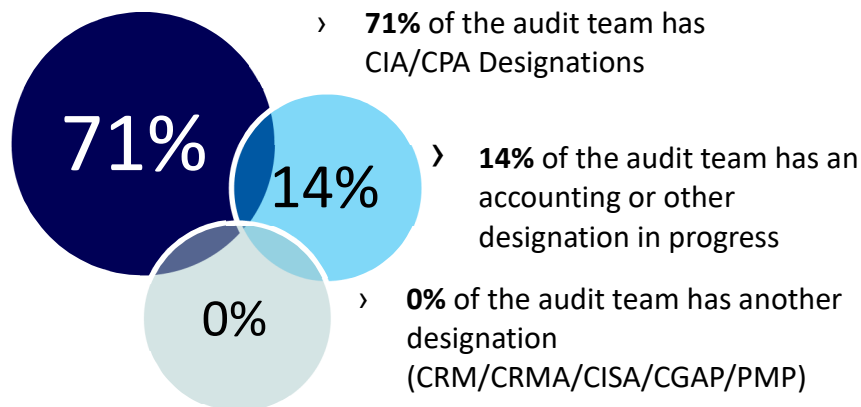


Figure 1 – Text version

The bubble chart shows the breakdown of the internal audit staff qualifications as of December 31, 2021.

Certified Internal Auditor (CIA)/Chartered Professional Accountant (CPA) Designations	71%
Accounting or other designation in progress	14%
Other Designations <ul style="list-style-type: none"> • 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 30, 2017. The most recent internal assessment was presented on December 13, 2021, at the Departmental Audit Committee. The presentation 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 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 (Previous)
Audit of Economic Development Programs	Published: MAP fully implemented	April 10, 2019	January 28, 2020	April 30, 2020	100% implemented
Audit of the Implementation of Jordan’s Principle	Published: MAP not fully implemented	October 21, 2019	October 28, 2020	September 30, 2021 ¹	78% implemented
Audit of the Estate Services Program	Approved – Not published	September 24, 2020	N/A	March 31, 2021	100% implemented
Audit of the Implementation of the Staffing Frameworks	Published: MAP not fully implemented	December 14, 2020	March 12, 2021	June 30, 2021 ²	33% implemented
Audit of Indigenous Services Canada’s	Approved – Not	March 16, 2021	N/A	September 1, 2021 ³	25% implemented

¹ The MAP for the Audit of the Implementation of Jordan’s Principle is now expected to be completed by March 31, 2023.

² The MAP for the Audit of the Implementation of the Staffing Framework is now expected to be completed by October 31, 2022.

³ The MAP for the Audit of Indigenous Services Canada’s Information Technology Security (Focus on FNIHB Systems) is now expected to be completed by April 30, 2022.

Information Technology Security (Focus on FNIHB Systems)	published				
Audit of the Selection Processes for Recipient Audits	Published: MAP not fully implemented	March 16, 2021	June 23, 2021	March 31, 2022	0%
Audit of IT Security (Focus on Cybersecurity)	Approved – Not published	September 24, 2021	N/A	June 30, 2022 ⁴	38% implemented
Compliance Audit of the Terms and Conditions of the Income Assistance Program for COVID-19 Funding	In progress	-	-	-	-
Audit of the Monitoring and Oversight of the Contribution Agreements Process	In progress	-	-	-	-
Audit of ISC's Processes to Support Participation in the 10-year Grants	In progress	-	-	-	-
Audit of Internal Controls Over Financial Reporting	In progress	-	-	-	-
Audit of the Management of Service Level Agreements to Provide Shared Internal Services between CIRNAC and ISC	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.

⁴ The MAP for the Audit of IT Security (Focus on Cybersecurity) is now expected to be completed by July 31, 2022.