

## Compliance Attributes for the Internal Audit Function

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 September 30, 2020

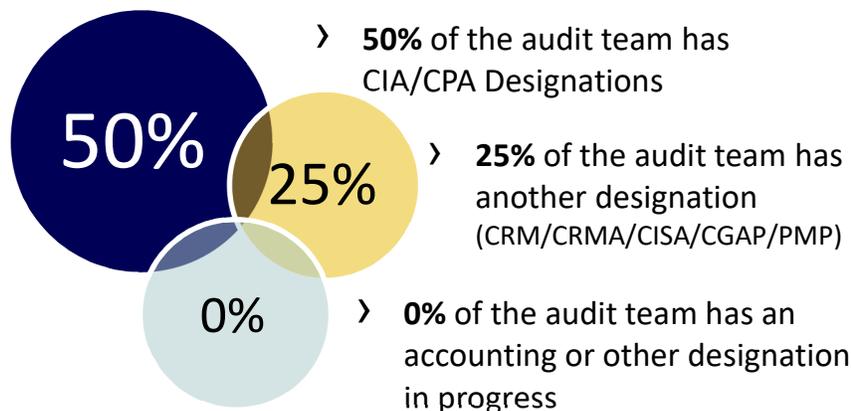


Figure 1 – Text version

The bubble chart shows the breakdown of the internal audit staff qualifications as of September 30, 2020.

Certified Internal Auditor (CIA)/Chartered Professional Accountant (CPA) Designations	50%
Other Designations <ul style="list-style-type: none"> <li>• CRM: Canadian Risk Management</li> <li>• CRMA: Certification in Risk Management Assurance</li> <li>• CISA: Certified Information Systems Auditor</li> <li>• CGAP: Certified Government Auditing Professional</li> <li>• PMP: Project Management Professional</li> </ul>	25%
Accounting or other designation in progress	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. A comprehensive briefing on the most recent internal assessment was presented on March 3, 2020, at the Departmental Audit Committees. The comprehensive briefing 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 Plans. 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
<a href="#">Audit of Economic Development Programs</a>	Published: MAP not fully implemented	April 10, 2019	January 28, 2020	April 30, 2020	20% implemented
<a href="#">Audit of the Implementation of Jordan's Principle</a>	Published: MAP not fully implemented	October 21, 2019	October 28, 2020	September 30, 2021	56% implemented
Audit of the Estate Services Program	Approved	September 24, 2020	N/A	March 31, 2021	-
Audit of Indigenous Services Canada's Information Technology Security (Focus on FNIHB Systems)	In Progress	-	-	-	-
Audit of the Implementation of the Staffing Frameworks (previously approved as: Audit of Human Resources Services)	In Progress	-	-	-	-
Audit of Asset Management	In Progress	-	-	-	-
Audit of the Process for Recipient Auditing	In Progress	-	-	-	-

## **Overall Usefulness of Internal Audits**

No post-audit survey results were requested or received during this period.