



2018 to 2019 Report on key compliance attributes of the internal audit function at Environment and Climate Change Canada

January 2020 update to Table 1

The Treasury Board (TB) 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. Table 1 lists ECCC's audit engagements for 2018 to 2020, with a link to where the reports have been published. As per the TB directive, Table 1 was updated in January 2020.

**Table 1: status of audits planned for tabling from 2018 to 2020 and of
audits with outstanding management action plans – updated January
2020**

Note: additions and adjustments may have been made to the timing of the internal audits included in the Risk-based audit plan 2018 to 2019, to address emerging risks and departmental priorities.

Internal Audit Title	Audit Status	Report Approved Date	Report Published Date	Original Planned MAP Completion Date	Implementation Status (as of September 30, 2019)
Audit of staffing and classification	Published - MAP fully implemented	August 15, 2017	September 8, 2017	September 30, 2018	100%
Audit of business continuity planning	Published - MAP fully implemented	December 8, 2017	January 19, 2018	December 31, 2018	100%
Audit of expenditure management and controls	Published - MAP not fully implemented	March 7, 2019	April 16, 2019	December 31, 2019	50%
Audit of enforcement management and operations	Published - MAP not fully implemented	December 7, 2018	March 5, 2019	March 31, 2020	69%
Audit of the management of grants and contributions at ECCC	Published - MAP not fully implemented	March 26, 2019	June 26, 2019	September 30, 2021	0%

Internal Audit Title	Audit Status	Report Approved Date	Report Published Date	Original Planned MAP Completion Date	Implementation Status (as of September 30, 2019)
Assessment of pay-related controls	Internal review approved – not published; MAP not fully implemented	July 18, 2019	N/A	March 31, 2020	65%
Audit of infrastructure renewal within the Meteorological Service of Canada	Approved – not published	October 17, 2019	N/A	January 31, 2021	0%
Projects in progress or planned for tabling in fiscal year 2019 to 2020: <ul style="list-style-type: none"> • Joint audit/evaluation of the management of the Pan-Canadian Framework on Clean Growth and Climate Change (in progress) • Audit of occupational health and safety (in progress) • Audit of project management (in progress) • Audit of the administration of grants and contributions under the Low Carbon Economy Fund (in progress) 					