



# Report on Key Compliance Attributes of the Internal Audit Function (2024 to 2025)

## Accessibility

As of the date of publication, this document has been verified for accessibility.  
If you encounter any issues with this document, please contact the author.

Aussi disponible en français sous le titre : *Rapport sur les principaux attributs de conformité de la fonction de vérification interne*

Information contained in this publication or product may be reproduced, in part or in whole, and by any means, for personal or public non-commercial purposes without charge or further permission, unless otherwise specified. Commercial reproduction and distribution are prohibited except with written permission from the Public Service Commission of Canada.

For more information, contact

Public Service Commission of Canada  
22 Eddy Street  
Gatineau (Quebec) K1A 0M7

Email: [cfp.infocom.psc@cfp-psc.gc.ca](mailto:cfp.infocom.psc@cfp-psc.gc.ca)

Website of publisher: <https://www.canada.ca/en/public-service-commission.html>

© His Majesty the King in Right of Canada, as represented by the President of the Public Service Commission of Canada, 2025

Cat. No SC1-18E-PDF (Electronic PDF, English)  
ISSN : 2819-4918

No de cat SC1-18F-PDF (Electronic PDF, French)  
ISSN : 2819-4926

# Table of contents

## Contents

1. Introduction.....	4
2. Compliance attributes.....	5
3. Internal team and audit training .....	6
Questions that stakeholders must have about oversight of public resources.....	6
4. Conformance with international standards .....	7
Questions that stakeholders must have about oversight of public resources.....	7
5. Implementation of risk-based audit plan .....	8
Questions that stakeholders must have about oversight of public resources.....	8
6. Credibility and value of the internal audit.....	11
Questions that stakeholders must have about oversight of public resources.....	11

# 1. Introduction

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

The directorate conducts its audit work in accordance with:

- the Treasury Board of Canada Secretariat's *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 the PSC to meet its goals, using a systematic and disciplined approach to evaluating and improving the adequacy and effectiveness of the PSC's 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's *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.

## 2. Compliance attributes

The internal audit function at the PSC was assessed on the following 4 key compliance attributes:

- internal audit training and team
- conformance with international standards
- implementation of the risk-based audit plan
- credibility and value of internal audit

### 3. Internal team and audit training

#### Questions that stakeholders must have about oversight of public resources

- Do internal auditors have the training needed to do the job effectively?
- 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. For this report, 6 directorate staff members make up the internal audit function. This includes the Chief Audit Executive, 4 members of the internal audit team and 1 professional practices practitioner. The internal audit staff is made up of people with diverse backgrounds, qualifications and education.

Designation status as of June 6, 2024	Staff percentage
% of staff with an internal audit or accounting designation (Certified Internal Auditor, Chartered Professional Accountant)	16.6%
% of staff with an internal audit or accounting designation in progress	50%
% of staff holding other designations (Internal Audit Practitioner, Certified Government Auditing Professional, Certified Information Systems Auditor)	33.3%

As of June 6, 2024, 3 staff members have accreditations (2 staff members are internal audit practitioners and 1 is a chartered professional accountant). Three staff members are currently working to obtain the Certified Internal Auditor designation and one is working towards the Internal Audit Practitioner designation.

## 4. Conformance with international standards

### Questions that stakeholders must have about oversight of public resources

- Is internal audit work performed in conformance with the international standards, 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.

Date of last comprehensive briefing to the Departmental Audit Committee on the internal processes, tools and information considered necessary to evaluate conformance with the Institute of Internal Auditors' Code of Ethics and the Standards and the results of the Quality Assurance and Improvement Program	June 6, 2024
Date of last external assessment	March 2023

## 5. Implementation of risk-based audit plan

### Questions that stakeholders must have about oversight of public resources

- Are risk-based audit plans submitted to audit committees, approved by deputy heads and implemented as planned with resulting reports published?
- Is management acting on audit recommendations for improvements to departmental processes?

**Yes.** The internal audits conducted by the directorate were planned based on the approved *Risk-based Internal Audit and Evaluation Plan 2023-25*. An update on the implementation of year 1 of the plan is provided in Table 1. A list of internal audit engagements in progress or planned for tabling in fiscal year 2024 to 2026 is provided in Table 2.

Table 1: List of internal audits and completed in the first year of the 2023 to 2025 plan

Audit title	Audit status	Report approved date	Report published date	Original planned management action plan completion date	Implementation status
Review of Technical Debt	Unpublished; management action plan (MAP) not fully implemented	June 2022	Not applicable	Q4 2022 to 2023	90%



Audit title	Audit status	Report approved date	Report published date	Original planned management action plan completion date	Implementation status
<a href="#"><i>Audit of Risk Management Practices</i></a>	Published; MAP not fully implemented	March 2023	July 2023	Q3 2023 to 2024	20%
Audit of IT Security	Unpublished; MAP not fully implemented	June 2023	Not applicable	Q1 2025 to 2026	0%
<a href="#"><i>Audit of Procurement</i></a>	Published; MAP not fully implemented	November 2023	February 2024	Q3 2022 to 2023	70%
Health Check of GC Jobs Transformation - Estimation	Unpublished; MAP not applicable	November 2023	Not applicable	Not applicable	Not applicable
Consultation on data and incident management for the <i>Veterans Hiring Act</i>	Unpublished; MAP not fully implemented	In progress	Not applicable	Not applicable	Not applicable
Audit of PSC Human Resources Planning	Cancelled	Not applicable	Not applicable	Not applicable	Not applicable

Audit title	Audit status	Report approved date	Report published date	Original planned management action plan completion date	Implementation status
Joint Audit and Evaluation of the PSC's Oversight and Monitoring Activities	Cancelled	Not applicable	Not applicable	Not applicable	Not applicable
Joint Audit and Evaluation on PSC Well-being Initiatives	Cancelled	Not applicable	Not applicable	Not applicable	Not applicable

**Table 2: Planned internal audits for year 1 of the 2024 to 2026 plan**

Audit title	Audit status
Consultative engagement on PSC's data landscape	In progress
Consultative engagement on operational governance	Planned

## 6. Credibility and value of the internal audit

### Questions that stakeholders must have about oversight of public resources

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

**Yes.** Based on the results of the internal audit self-assessment tabled at the June 2024 Internal Audit Committee meeting, the internal audit function is credible, meets the expectations of the President, the Internal Audit Committee and senior management, and adds value to the organization.

Successful audit practices were identified in the internal audit assessment. They included the overall strong level of support across the PSC on the importance of maintaining an internal audit function. As well, the internal assessment identified clear and agile communications (preliminary findings meetings, interviews and opportunities to provide feedback) between the internal audit team, offices of primary interest and stakeholders throughout the engagements, which ensured that the final products were delivered to achieve favourable satisfaction ratings. Furthermore, the update of the management and response action plan template that included a new progress rating system, guidelines and SMART principles for preparing new plans, was identified as a good audit practice.

The most recently completed external assessment, which was tabled at the March 2023 Internal Audit Committee meeting, found that the function continues to generally conform to all applicable internal audit standards.