

# Internal Audit Sector

## Leadership and Support for internal audit in the federal public service

Through a consultative process with departments, the Internal Audit Sector leads and supports the continuing implementation of the revised Treasury Board (TB) Policy on Internal Audit (IA), which took effect on April 1, 2001, by:

- providing advice to deputy heads, chief audit executives, and internal audit practitioners on the implementation of the policy, development of departmental internal audit policies and annual audit plans, and application of professional standards;
- performing an active monitoring function to provide timely information to Treasury Board on significant issues of risk, control, or other problems with management practices in departments;
- developing human resource strategies for the internal audit community to support departments in implementing the policy;
- establishing frameworks to guide on-going evaluation of the effectiveness of this policy;
- providing assistance to departments in evaluating the performance of their internal audit functions; and
- Providing leadership in the support and promotion of the Internal Audit function.

## Analysis and Liaison section

Contributes to Treasury Board of Canada Secretariat's (TBS) government-wide active monitoring process:

- Provides the Board with a government-wide view of risk associated with the management framework.
- Identifies government-wide internal audit priorities for the Board's consideration.
- Provides early warning and advice on emerging issues and potential vulnerabilities.
- Liaises with other sectors as part of TBS's active monitoring process.

Provides horizontal management of internal audit activities:

- Provides feedback on departmental internal audit plans.
- Assesses quality of internal audit reporting across government.
- Tracks internal audit activity across departments.
- Gives policy advice on TB submissions, Transfer Payments, and Risk Based Audit Frameworks (RBAF).

- Reviews audit frameworks for key TB policies as determined through risk assessment (e.g., Grants and Contributions).
- Certifies assets of government pension funds on behalf of the Comptroller General of Canada

Liaises with the Office of the Auditor General (OAG):

- Reviews OAG plans, reports, and recommendations on government-wide audit activity.
- Briefs senior management on and co-ordinates departmental responses to reports of the Auditor General and the Commissioner of the Environmental and Sustainable Development.

### **Contact**

Director, Analysis and Liaison

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## **Policy and Special Projects section**

Develops, monitors, and reviews Internal Audit Policy:

- Develops interpretation and advice regarding the implementation of the TB Policy on Internal Audit.
- Consults and guides departments (e.g., methodology, risk assessment, best practices).
- Co-ordinates development of methodology and tools.
- Participates in special government-wide projects/initiatives (e.g., Comptrollership, Evaluation, Benchmarking).

### **Contact**

Director, Policy and Special Projects

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## **Community Development Section**

Develops and implements human resource strategies for IA staffing and capacity building:

- Supports recruitment, renewal, and retention.
- Maintains IA demographics and competency profiles.
- Develops learning strategies.

- Supports networking information sharing and best practices.
- Liaises with professional associations.
- Provides advice and support on departmental human resource plans for internal audit.

**Contact**

Director, Community Development

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