



PERFORMANCE RESULTS FOR THE INTERNAL AUDIT FUNCTION – MARCH 31, 2025

PREPARED BY

AUDIT AND EVALUATION DIRECTORATE

JUNE 2025



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Les résultats liés au rendement de l'audit interne au 31 mars 2025

Le 30 juin 2025

This document is also available in English under the title *Performance results for the internal audit function – March 31, 2025*

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	Questions on Compliance Attributes of Internal Audit	Answers on Compliance Attributes of Internal Audit
1.	Do internal auditors at the CSA have the training required to do the job effectively?	<p>The organizational chart of the audit function consists of five employees who occupy the following positions:</p> <ul style="list-style-type: none"> • Chief Audit Executive • Internal Audit Principal • Project Leader • Internal Auditor (2) <p>1 a) Percentage of staff with a professional designation:</p> <ul style="list-style-type: none"> • 20% of staff (1 of 5) have a Certified Internal Auditor designation (CIA) • 20% of staff (1 of 5) have a Chartered Professional Accountant designation (CPA) <p>1 b) Percentage of staff with a professional designation in progress:</p> <ul style="list-style-type: none"> • 20% of staff (1 of 5) is in the process of obtaining a Certified Internal Auditor designation (CIA) • 0% of staff is in the process of obtaining a Chartered Professional Accountant designation (CPA) <p>1 c) Percentage of staff holding other designations:</p> <ul style="list-style-type: none"> • 0% of staff hold other designations
	Are multidisciplinary teams in place to address diverse risks?	The internal audit function has the necessary skills and experience to carry out the risk-based internal audit plan. The audit function employees have many years of experience and general knowledge of risk management, project management, controls, and governance processes.
2.	Is internal audit work performed in conformance with the international standards for the profession of internal audit as required by Treasury Board policy?	<p>2 a) Audit committee members received an update on the Quality Assurance and Improvement Program at the meeting of March 2025.</p> <p>2 b) In March 2022, the Audit Committee members were informed of the results of the external assessment of professional practices carried out in February 2022. The conclusion was that the internal audit function generally complies with the Institute of Internal Auditors' Standards, Definition and Code of Ethics and related government directives.</p>

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3.	<p>Are Risk-based Audit Plans submitted to the audit committee and approved by the deputy head implemented as planned with resulting reports published? Is management acting on audit recommendations for improvements to departmental processes?</p>	<p>The 2024-2025 Risk-based Audit Plan has been approved in June 2024 and is implemented. One of the projects in the audit plan was not launched in order to respond to an emerging priority. See table below.</p> <p>3 a) Name and status of audits for the current fiscal year of the Risk-based Audit Plan</p> <ul style="list-style-type: none"> • See table below <p>3 b) Date on which the audit report was approved</p> <ul style="list-style-type: none"> • See table below <p>3 c) Date on which the audit report was published</p> <ul style="list-style-type: none"> • See table below <p>3 d) Original planned date for completion of all management action plan items</p> <ul style="list-style-type: none"> • See table below <p>3 e) Status of management action plan items:</p> <ul style="list-style-type: none"> • See table below
4.	<p>Is internal audit credible and adding value in support of the mandate and strategic objectives of the organization?</p>	<p>The internal audit aims to add value in support of the organization’s objectives and conducts a survey of the audited entity after each audit to measure the effectiveness and to identify opportunities for improvement.</p> <p>4 a) A satisfaction survey of the audited entity was conducted for one audit in 2024. To the question of whether, in general, the audit was useful, the rating was:</p> <ul style="list-style-type: none"> • Strongly agree : 67% • Agree : 33% • Neither agree nor disagree: 0% • Do not know: 0%

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	Internal Audit Title	Audit Status	Report Approval Date	Report Publication Date	Original Planned MAP Completion Date	Implementation Status
1.	Audit of Cybersecurity practices	The action plan is being implemented.	November 2, 2021	N/A	March 2023	95%
2.	Audit of the Management of Business Continuity	The action plan is being implemented.	July 4, 2023	N/A	March 2024	75%
3.	Audit of Security Management Framework	The action plan is being implemented.	February 27, 2024	N/A	March 2025	60%
4.	Audit of contracts awarding and management practices	The action plan is being implemented.	April 15, 2025	In progress	March 2026	Follow up will be provided at a later date
5.	Review of the CSA's Investments Governance	Project completed.	In progress	N/A	N/A	N/A
6.	Risk Assessment of the Radarsat Constellation Mission (RCM)	Project ongoing.				