



Indigenous and
Northern Affairs Canada

Affaires autochtones
et du Nord Canada

RISK-BASED AUDIT PLAN 2017-2018 TO 2019-2020

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Audit and Assurance Services Branch
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INDIGENOUS AND NORTHERN AFFAIRS CANADA

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AANC-INAC

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INTRODUCTION

The Treasury Board Policy on Internal Audit (April 2017) seeks to ensure that the oversight of public resources throughout the federal public administration is informed by a professional and objective internal audit function that is independent of departmental management. In response to this requirement, Indigenous and Northern Affairs Canada (INAC) has developed this three-year Risk-Based Audit Plan. This plan details the assurance services that Audit and Assurance Services Branch will provide, independent of line management, to sustain a strong, credible internal audit regime that supports the Deputy Minister in the role of accounting officer and contributes directly and proactively to sound risk management, control and governance.

Purpose

The Audit and Assurance Services Branch (AASB) of INAC has prepared this document for the Deputy Minister to outline the 2017-2018 to 2019-2020 Risk-Based Audit Plan for INAC. The plan is designed to support the allocation of audit resources to those areas that represent the most significant risks to the achievement of INAC's objectives and to respond to the requirements of the Treasury Board Policy on Internal Audit (April 1, 2017). In considering the appropriateness of the plan, the Deputy Minister is advised by an independent, departmental Audit Committee, comprised of five external members.

Document Organization

Introduction	• This section provides an overview of the role of the internal audit function and Treasury Board expectations with respect to audit in order to provide the reader with the context for the Plan.
Risk-Based Audit Planning Approach	• This section describes the process followed to develop the Plan.
The Three-Year Risk-Based Audit Plan	• This section details the comprehensive plan for the 2017-2018 to 2019-2020 fiscal years, including a summary of activities over three years.
Resource Considerations	• This section details the resource considerations required to execute the Plan.
Appendices	• This section provides various detailed tables to further describe the Plan.

The Role and Scope of Internal Audit

Internal audit plays a vital role in governance and accountability. Without a strong, objective and independent assurance function, the effectiveness of the overall governance framework of an organization is severely weakened. With an effective internal audit function, there is greater confidence that the decisions being taken are informed by appropriate information on governance, risk management and control. Internal audit's systematic and disciplined approach adds value and improves an organization's operations.

Through the Federal Accountability Act (2006) and *Action Plan*, the Government of Canada committed to strengthen auditing and accountability within Departments by clarifying the managerial responsibilities of deputy heads within the framework of ministerial responsibility and by enhancing the internal audit function.

The role of INAC's internal audit function is to ensure that, in conjunction with advice from the Audit Committee, the Deputy Minister is provided with independent assurance as to whether departmental activities are managed in a way that demonstrates responsible stewardship to Canadians. The internal audit function fulfils this role by bringing a systematic, disciplined approach to assessing and improving the effectiveness of the Department's risk management, control and governance processes.

The scope of work of the internal audit function is to assess if INAC's network of risk management, control, and governance processes (as designed and represented by management) is adequate and functioning such that:

- Risks are appropriately identified and managed;
- Financial, managerial, and operational information is accurate, reliable, and timely;
- Compliance with policies, standards, procedures and applicable laws and regulations is achieved;
- Resources are acquired economically, used effectively and adequately protected;
- Programs, plans and objectives are achieved;
- Quality and continuous improvement are fostered in the Department's control processes; and,
- Legislative or regulatory issues affecting the Department are recognized and addressed properly.

When opportunities for improving management control, governance or resource stewardship are identified in audits, they are communicated to the suitable level of management so that appropriate action can be taken.

The internal audit function plays an important role in supporting departmental operations. It provides assurance on all the important aspects of the risk management strategy and practices, management control frameworks and practices, and governance. Where control weaknesses exist and where the achievement of objectives is at risk, internal audit plays a role in providing constructive advice and recommendations. In this way, internal audit contributes to enhanced accountability and performance.

Treasury Board Policy Requirements

INAC is subject to the Treasury Board Policy on Internal Audit. This policy states that the internal audit function in the Government of Canada "...is a professional and objective function that is independent of departmental management".

The Policy on Internal Audit requires the Deputy Minister to approve a risk-based audit plan that spans multiple years, focuses primarily on assurance and considers departmental areas of high risk and significance, as well as horizontal audits led by the Comptroller General, planned audits led by external assurance providers and other departments as appropriate, and other oversight engagements. The Treasury Board Directive on Internal Audit (April 1, 2017) requires that the Chief Audit Executive "...establish at least annually, and update as required, a departmental risk-based audit plan that spans multiple years, focuses primarily on providing assurance services, is recommended by the departmental audit committee and approved by the Deputy Head".

The Treasury Board specifies that "the Chief Audit Executive is responsible for applying the Institute of Internal Auditors' (IIA) International Professional Practices Framework in the department, unless the framework is in conflict with the Treasury Board *Policy on Internal Audit* or the directive, if there is a conflict, the Policy, or Directive will prevail".

The Chief Financial Officer's *Statement of Management Responsibility including Internal Control over Financial Reporting*, and reports of other assurance agencies, provide departmental senior management and the Comptroller General with assurance on the Department's risk management, controls and governance processes.

RISK-BASED AUDIT PLANNING APPROACH

*To meet the requirement of the **Directive on Internal Audit** for the establishment at least annually, and updated as required, a departmental risk-based audit plan, the Audit and Assurance Services Branch's assessment of INAC's areas of risk was reviewed and updated to ensure that audit resources continue to be targeted to areas of highest risk and significance.*

In establishing priorities for the Risk-Based Audit Plan, AASB employed a risk-based approach. As a first step in updating the Risk-Based Audit Plan, AASB reviewed the audit universe to confirm that the existing auditable units¹ were still valid. The audit universe is a collection of all auditable units. The auditable units generally correspond to the programs and sub-programs identified in INAC's Program Alignment Architecture (PAA) and to the major organizational units of the Department (Appendix A presents the entire INAC audit universe). In total, there are 38 program units and 45 internal services units.

AASB then reviewed departmental priorities, business conditions, risks and the associated mitigating controls as identified in a wide variety of sources, including, but not limited to, corporate, sector and program risk profiles, corporate and sector business plans, past audits, evaluation and review reports, and last year's risk-based planning exercise. The purpose of this review was to determine if the risk ratings as determined in last year's process continue to be valid. Based on this determination, changes were made to more accurately reflect the current risk of each auditable unit. The distribution of auditable units by rank is displayed in **Figure 1**.

Conduct and Timing of an Internal Audit

Once approved, the Risk-Based Audit Plan provides AASB with the Deputy Minister's direction on what specific audits should be undertaken in the coming year. Each audit consists of the following phases:

The **Planning Phase** is undertaken to gain an understanding of the commitments, objectives, activities, key risks and controls of the area subject to audit. The audit objectives and scope are finalized and audit criteria are established.

During the **Conduct Phase**, auditors carry out the audit program to ascertain whether each audit criterion is satisfied. Auditors conduct interviews, review documentation, perform analysis, observe activities and employ other techniques to obtain sufficient, relevant and reliable information to reach conclusions and support preliminary findings. Findings are reviewed with management to validate accuracy.

During the **Reporting Phase**, the draft audit report is prepared outlining background and context, and the auditor's findings, conclusions and recommendations. Management presenting a **Management Response and Action Plan** outlining their response to the findings as well as the corrective action planned to mitigate the identified control gaps.

In the **Follow-up Phase**, action is taken to ensure that the required measures have indeed been implemented.

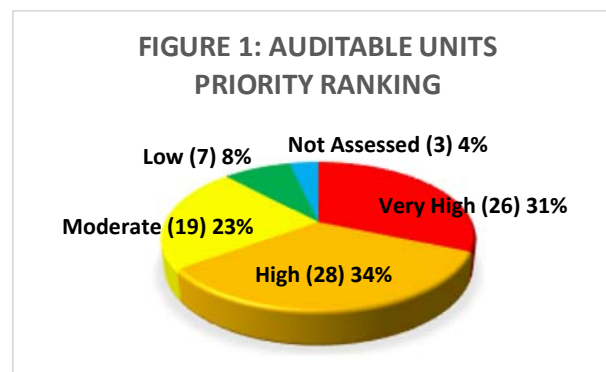
The audit may last three to twelve months depending on the size and complexity of the area subject to audit as well as the specific scope and objectives of the engagement.

¹ An auditable unit is an activity, risk control, program, service or organization of such significance or value that if audited would provide useful information for senior management as to the adequacy of risk management, control, and governance.

This process became the basis for the development of an initial listing of potential audit projects over the three-year horizon of the Plan. To develop the Plan, the auditable units assigned a Very High and High risk rating and which were deemed worthy of attention were preliminarily assigned audits within the three years of the Plan. Once the audit priorities were determined, the timing of each audit was reviewed, taking into account the following planning considerations:

- The Plan should be a body of work that can be reasonably achieved with AASB's current staff complement and operating budget;
- Auditable units rated very high and high risk and for which it was determined that audit work is a priority should be audited once in the three-year cycle, resources permitting;
- Auditable units assessed as medium risk should only be considered for audit if all very high and high risk units are covered or if they represent an INAC management priority;
- Adequate coverage of corporate risks identified in the corporate risk profile should be obtained;
- The Risk-Based Audit Plan should ensure sufficient coverage of departmental risk management, control and governance processes;
- The timing of activities should take into account program evaluations, OAG, OCG and other central agency audits and any other considerations such as program renewals, so as not to place an unreasonable burden on any entity and to avoid duplication of effort; and,
- A reasonable allocation of effort should be included to conduct follow-up reviews and audit procedures to assess the adequacy of management actions in addressing past audit recommendations.

After making adjustments to take into consideration feedback received from senior management, the Plan was then presented to Audit Committee members for their review and recommendation for approval by the Deputy Minister. The implementation of the Risk-Based Audit Plan will be monitored on a regular basis throughout the year and proposed changes will be reviewed and formally recommended for the Deputy Minister's approval by the Audit Committee. An update of the Plan will be presented at the mid-year meeting of the Audit Committee to confirm that it still provides appropriate coverage over the departmental priorities and highest risks.



THE THREE-YEAR RISK-BASED AUDIT PLAN

This section presents an overview of the INAC 2017-2018 to 2019-2020 Risk-Based Audit Plan.

Audit Coverage

INAC's Risk-Based Audit Plan 2017-2018 to 2019-2020 addresses areas of highest priority.

This section describes how the Plan addresses areas of higher risk and significance. As detailed in Appendix A, there is coverage of all auditable units rated as High or Very High risk; for which it was determined that audit work is a priority during the three-year period. The Corporate Risk Profile is management's point in time reflection of the most significant risks to the achievement of INAC's objectives. AASB seeks to ensure that all of these risks are covered in the planned audits. Figure 2 summarizes the number of 2017-2018 audits that will address one or more of the corporate risks. Appendix B presents the linkage of specific planned audits to corporate risks.

Figure 2: Coverage of Corporate Risks

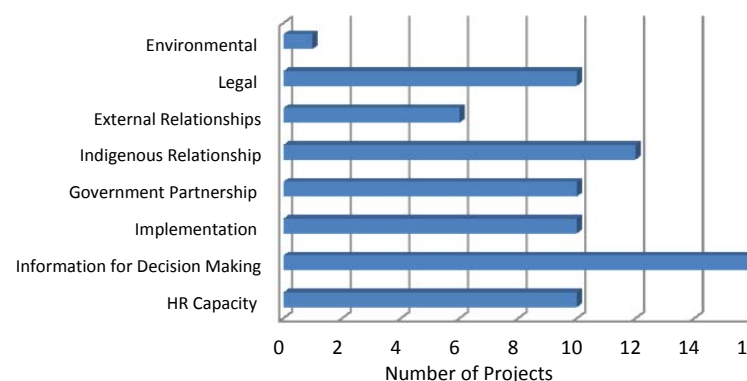
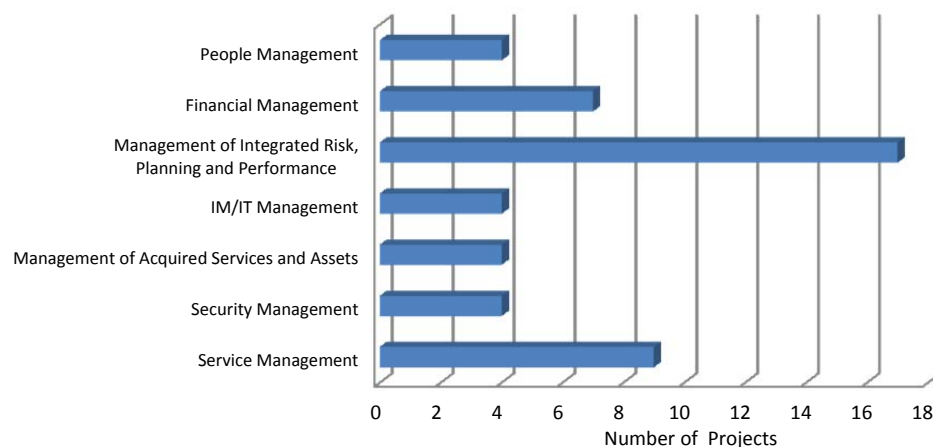


Figure 3: Coverage of MAF/ Core Management Control Elements



In support of the Chief Audit Executive's annual report to the Deputy Minister and the Audit Committee, the Plan endeavours to address all elements of Treasury Board's Management Accountability Framework (MAF). Figure 3 summarizes the extent to which the elements of this framework are covered in the planned audits for 2017-2018. Appendix C describes these linkages in greater detail.

2017-2018 to 2019-2020 Risk-Based Audit Plan

Table 1 outlines the number of planned internal audits, reviews, and OCG audits for each of the three years of the Plan.

TABLE 1	2016-17 Ongoing	2017-2018	2018-2019	2019-2020
Audits	3	13	15	15
Management Practices Reviews	0	2	0	0
Office of the Comptroller General Horizontal Internal Audits	0	1	1	1*
Senior Management Requested Audit – to be determined	0	1	1	1
Total	3	17	17	17

* To be determined following the update of the OCG Risk-based Audit Plan in 2018-19

Table 2 presents the planned audits for 2017-2018 and identifies the audit priority assigned to each and the fiscal quarter in which each is expected to begin and in which the results are expected to be presented to the Audit Committee (denoted as “AC” in the table). The detailed audit plan for 2017-2018, including project objective, scope and rationale, is presented in Appendix D.

Table 3 lists the proposed audits for 2018-2019 and 2019-2020 and their respective audit priority rankings. The audit plans for 2018-2019 and 2019-2020 are tentative and the selection and timing of audits will be revisited during next year’s annual planning exercise.

TABLE 2 - 2017-2018 Audit Plan			2016-17 (ongoing)		2017-18 (Year 1)			
		Priority	Q3	Q4	Q1	Q2	Q3	Q4
<i>Ongoing (Projects commenced in 2016-17 to be completed in 2017-18)</i>								
1. Audit of the Elementary and Secondary Education Program [5 % to complete]		Very High			AC			
2. Audit of Business Continuity Planning [40% to complete]		Very High			AC			
3. Audit of the Additions to Reserve Process [5% to complete]		High			AC			
2017-2018								
1. Audit of IT Security		High				AC		
2. Audit of Physical Security		High				AC		
3. Management Practices Review of the Nunavut Region		High				AC		
4. Management Practices Review of the Yukon Region		High				AC		
5. Audit of INAC's Engagement with Indigenous Nations		Very High					AC	
6. Audit of Data Management and Decision Support		Very High					AC	
7. Audit of Consultation and Accommodation		Very High					AC	
8. Audit of Internal Controls over Financial Management		High					AC	
9. Audit of Litigation Management		High					AC	
10. System Under Development Audit of the Indian Registration and Estates Management System		Very High						AC
11. Audit of INAC's Policy Development Process		Very High						AC
12. Audit of Contingent Liabilities		Very High						AC
13. Audit of the Economic Development Programs		High						AC
14. Audit of the Management Control Framework for Grants and Contributions 2017-2018 (conducted annually)		Very High						**
15. Audit of INAC's Capacity Strengthening Supports to Community Governments Program		Very High						**
16. Office of the Comptroller General Horizontal Internal Audit of Human Resource Planning		High						**
17. Senior Management Requested Audit(s)		High						

** To Be Determined

TABLE 3 - 2018-2019 to 2019-2020 Audit Plan		Priority
2018-2019		
1. Audit of the Management Control Framework for Grants and Contributions 2018-2019 (conducted annually)		Very High
2. Audit of INAC's Support to the Specific Claims Process		Very High
3. Audit of IM/IT Governance		Very High
4. Audit of the Income Assistance Program		Very High
5. Audit of Family Violence Prevention Programming		High
6. Audit of Project Management		High
7. Audit of Lands Management		High
8. Audit of INAC's Process to Support Legislative and Regulatory Drafting		High
9. Audit of Classification Policies and Procedures		High
10. Audit of Internal Communications		High
11. Audit of the Urban Indigenous Participation Program		High
12. Audit of Nutrition North Canada		High
13. Audit of Occupational Health and Safety		High
14. Audit of Financial Planning, Forecasting and Budgeting		High
15. Audit of Accounts Receivable		High
16. Office of the Comptroller General Horizontal Internal Audit of Costing Information for Decision-Making		High
17. Senior Management Requested Audit(s)		High
2019-2020		
1. Audit of the Management Control Framework for Grants and Contributions 2019-2020 (conducted annually)		Very High
2. Audit of the First Nations Child and Family Services Program		Very High
3. Audit of the On-Reserve Housing Program		Very High
4. Audit of the Contaminated Sites Programs		Very High
5. Audit of the Education Information System		Very High
6. Audit of the Implementation of Modern Treaty Obligations		Very High
7. Audit of the Negotiation of Comprehensive Land Claims and Self Government Agreements		Very High
8. Audit of the Emergency Management Assistance Program		Very High
9. Audit of the Employee Departure Process		Very High
10. Audit of Payables at Year-End		High
11. Audit of Contracting		High
12. Audit of the Métis Relations and Rights Management, and Non-Status Indian Relations Program		High
13. Audit of Integrated Business Planning		High
14. Audit of the Management of Internal Allegations and Complaints		High
15. Audit of the Assisted Living Program		High
16. Office of the Comptroller General Horizontal Internal Audit – To Be Determined		High
17. Senior Management Requested Audit(s)		High

Changes to the Plan

INAC's Risk Based Audit Plan is updated annually with adjustments during the year, if necessary. This year's audit plan is an evolution of the 2016-2017 to 2018-2019 Plan and, as such, includes three on-going audits that will be completed in 2017-2018. Other projects have been cancelled or deferred as a result of changing business priorities and conditions. Details of these changes can be found in Appendix E.

Challenges to Achieving Fulfillment of the Three-Year Plan

INAC programs and services are delivered in a complex policy and political environment that is constantly evolving and shifting from a legalistic approach to a policy-based approach that is more focused on reconciliation, partnerships, and the sustainable development of Indigenous communities. Two risk factors that were identified in the 2015-2016 Corporate Risk Profile are of particular importance to the successful implementation of the Risk-Based Audit Plan. These are: (1) the risk related to the availability of timely, pertinent, consistent, and accurate information; and, (2) the risk related to the need to attract, recruit and retain sufficiently qualified, experienced and representative employees. Given this context, the Plan allows flexibility to respond to emerging risks and policy or program changes. If these risks or changes emerge and suggest higher priority audit activity, the Plan will be adjusted so that AASB can undertake appropriate responses.

To support the need for flexibility, AASB has adopted an approach whereby internal resources are supplemented with qualified contractors. Considering the cross-government shortage of qualified auditors, this approach not only allows AASB to access required capacity and skills but also facilitates transfer of knowledge and skills to internal resources, thereby building internal capacity. The establishment of the Professional Audit Support Services Supply Arrangement (PASS) by AASB has contributed to more efficient contracting and has helped to overcome some of these challenges.

RESOURCE CONSIDERATIONS

This section presents the resource requirements of all internal audit activities planned for 2017-2018. Projects undertaken will depend on the availability of financial and human resources. The estimated resource requirements for small, medium, and large projects have been updated to reflect current forecasts and are consistent with the results of historical project cost analysis for the last three fiscal years (2014-15 to 2016-17). This approach has proven to be the most accurate basis for forecasting costs, as specific requirements can only be determined once audit planning has been completed.

The Audit and Assurance Services Branch's assurance activities represent 92% (91% for INAC-led and 1% for OCG-led) of branch resource requirements. Other internal audit activities, including monitoring of action plans from past audits, annual audit planning, Quality Assurance and Improvement, reporting, learning and development, and liaison with OAG and other external assurance providers represents 8%.

Resource Requirements

While the level of effort and cost will vary from project to project, it is our professional opinion that this level of resourcing is adequate to achieve the Plan.

APPENDIX A – INAC AUDIT UNIVERSE

VERY HIGH RISK AUDITABLE UNITS AND RELATED AUDIT ACTIVITY 2017-18 to 2019-20	
Departmental Program Auditable Units (13)	Planned Audit(s)
First Nations Child and Family Services	Audit of the First Nations Child and Family Services Program (2019-2020)
Housing	Audit of the On-Reserve Housing Program (2019-2020)
Contaminated Sites	Audit of the Contaminated Sites Program (2019-2020)
Elementary and Secondary Education	Audit of the Elementary and Secondary Education Program (CFWD to 2017-2018) Audit of the Education Information System (2019-2020)
Specific Claims	Audit of INAC's Support to the Specific Claims Process (2018-2019)
Registration and Membership	System Under Development Audit of the Indian Registration and Estates Management System (2017-2018)
Water and Wastewater	Audit of the On-Reserve Housing Program (2019-2020)
Income Assistance	Audit of the Income Assistance Program (2018-2019)
First Nation Governments	Audit of INAC's Capacity Strengthening Supports to Community Governments Program (2017-2018)
Management and Implementation of Agreements and Treaties	Audit of the Implementation of Modern Treaty Obligations (2019-2020)
Negotiations of Claims and Self-Government Agreements	Audit of the Negotiation of Comprehensive Land Claims and Self-Government Agreements (2019-2020)
Consultation and Accommodation	Audit of Consultation and Accommodation (2017-2018)
Emergency Management Assistance	Audit of the Emergency Management Assistance Program (2019-2020)
Internal Services Auditable Units (13)	Planned Audit(s)
Managing Public Consultation and Stakeholder Engagement	Audit of INAC's Engagement with Indigenous Nations (2017-2018)
Grants and Contributions Controls	Audit of the Management Control Framework for Grants and Contributions (2017-2018) Audit of the Management Control Framework for Grants and Contributions (2018-2019) Audit of the Management Control Framework for Grants and Contributions (2019-2020)
Strategic Policy Development and Government Relations	Audit of INAC's Policy Development Process (2017-2018)

VERY HIGH RISK AUDITABLE UNITS AND RELATED AUDIT ACTIVITY 2017-18 to 2019-20

Continuity of Operations	Audit of Business Continuity Planning (CFWD to 2017-2018)
Liabilities	Audit of Contingent Liabilities (2017-2018) Audit of Payables at Year End (2019-2020)
Data Management Services	Audit of Data Management and Decision Support (2017-2018)
Records, Document Management and Archival Services	Audit of Data Management and Decision Support (2017-2018)
Business Intelligence and Decision Support Services	Audit of Data Management and Decision Support (2017-2018) Office of the Comptroller General Horizontal Internal Audit of Costing Information for Decision Making (2018-2019)
IM Program Management	Audit of IM/IT Governance (2018-2019)
Performance Measurement and Reporting	Audit of Data Management and Decision Support (2017-2018)
Employee Staffing and Orientation	Office of the Comptroller General Horizontal Internal Audit of Human Resource Planning (2017-2018) Audit of the Employee Departure Process (2019-2020)
Application and Database Development and Maintenance	Audit of IM/IT Governance (2018-2019)
IT Program Management	Audit of IM/IT Governance (2018-2019)

HIGH RISK AUDITABLE UNITS AND RELATED AUDIT ACTIVITY 2017-2018 to 2019-2020

Departmental Program Auditable Units (12)	Planned Audit(s)
Family Violence Prevention	Audit of Family Violence Prevention Programming (2018-2019)
Education Facilities	Audit of the On-Reserve Housing Program (2019-2020)
Métis Relations and Rights Management, and Non-Status Indian Relations	Audit of Metis Relations and Rights Management, and Non-Status Indian Relations Program (2019-2020)
Other Community Infrastructure and Activities	Audit of the On-Reserve Housing Program (2019-2020)
Aboriginal Governance Institutions and Organizations	Audit of INAC's Capacity Strengthening Supports to Community Governments Program (2017-2018)
Administration of Reserve Land	Audit of the Additions to Reserve Process (CFWD to 2017-2018) Audit of Lands Management (2018-2019)
Contaminated Sites (On-Reserve)	Audit of the Contaminated Sites Program (2019-2020)
Urban Indigenous Participation	Audit of the Urban Indigenous Participation Program (2018-2019)
Nutrition North	Audit of Nutrition North Canada (2018-2019)
Assisted Living	Audit of the Assisted Living Program (2019-2020)
Lands and Economic Development Services	Audit of the Economic Development Programs (2017-2018)
Investment in Economic Opportunities	Audit of the Economic Development Programs (2017-2018)
Internal Services Auditable Units (16)	Planned Audit(s)
Expenditure Control	Audit of Internal Controls over Financial Management (2017-2018) Audit of Payables at Year-End (2019-2020)
Acquisition Management	Audit of Contracting (2019-2020)
Departmental Project Management and Oversight	Audit of Project Management (2018-2019)
HR Planning and Reporting	Office of the Comptroller General Horizontal Internal Audit of Human Resource Planning (2017-2018) Audit of Integrated Business Planning (2019-2020)
Organizational Design and Job and Position Management	Office of the Comptroller General Horizontal Internal Audit of Human Resource Planning

HIGH RISK AUDITABLE UNITS AND RELATED AUDIT ACTIVITY 2017-2018 to 2019-2020

	(2017-2018) Audit of Classification Policies and Procedures (2018-2019)
Litigation Management	Audit of Litigation Management (2017-2018)
Legislative and Regulatory Drafting	Audit of INAC's Process to Support Legislative and Regulatory Drafting (2018-2019)
IT Security	Audit of IT Security (2017-2018)
Strategic and Business Planning	Office of the Comptroller General Horizontal Internal Audit of Human Resource Planning (2017-2018) Audit of Integrated Business Planning (2019-2020)
Physical Security	Audit of Physical Security (2017-2018)
Communications	Audit of Internal Communications (2018-2019)
Workplace Management and Labour Relations	Audit of Occupational Health and Safety (2018-2019)
Values and Ethics	Audit of the Management of Internal Allegations and Complaints (2019-2020)
Financial Planning and Budgeting	Audit of Financial Planning, Forecasting and Budgeting (2018-2019)
Loans and Accounts Receivables	Audit of Accounts Receivable (2018-2019)
Production and Operations Computing	Audit of IM/IT Governance (2018-2019)

MODERATE RISK AUDITABLE UNITS 2017-2018 TO 2019-2020 (NOT AUDITED)

Departmental Program Auditable Units (9)	Internal Services Auditable Units (10)
Post-Secondary Education	Investment Planning
Residential Schools Resolution	Employee Performance, Learning, Development and Recognition
Political Development, Intergovernmental and Inuit Relations	Accommodations and Property Management
Science Initiatives	ATIP Management
Petroleum and Minerals	Compensation and Benefits (Payroll)
Strategic Partnerships	External Reporting
Climate Change Adaptation and Clean Energy	Web Content Management Services
Land and Water Management	Distributed Computing
Business Capital and Support Services	Telecommunications Network
	Revenues

LOW RISK AUDITABLE UNITS 2017-2018 TO 2019-2020 (NOT AUDITED)

Departmental Program Auditable Units (4)	Internal Services Auditable Units (3)
Business Opportunities	Official Languages
Northern Contaminants	Material Management
Estates	Library Services and Information Centre
Climate Resilience	

NOT RATED AUDITABLE UNITS 2017-2018 TO 2019-2020 (NOT AUDITED)

Departmental Program Auditable Units (0)	Internal Services Auditable Units (3)
	Risk Management
	Departmental Audit and Evaluation
	Legal Advisory Services

APPENDIX B – LINKAGE OF 2017-2018 AUDITS TO THE CORPORATE RISK PROFILE

2017-2018 Audit Projects	Human Resource Capacity	Information for Decision-Making	Implementation	Government Partnership	Indigenous Relationship	External Relationship	Legal	Environmental
Ongoing								
Audit of the Elementary and Secondary Education Program		X	X		X	X	X	
Audit of the Additions to Reserve Process		X			X	X	X	
Audit of Business Continuity Planning	X			X		X	X	
2017-2018 Projects								
Audit of IT Security	X	X	X	X				
Audit of Physical Security	X	X	X	X				
Management Practices Review of the Nunavut Region	X	X		X	X			
Management Practices Review of the Yukon Region	X	X		X	X			
Audit of INAC's Engagement with Indigenous Nations				X	X	X		
Audit of Data Management and Decision Support	X	X	X					
Audit of Consultation and Accommodation	X	X	X	X	X		X	
Audit of Internal Controls over Financial Management	X	X	X					
Audit of Litigation Management	X		X	X	X		X	
System Under Development Audit of the Indian Registration and Estate Management System			X		X		X	
Audit of INAC's Policy Development Process		X	X		X		X	
Audit of Contingent Liabilities		X					X	X
Audit of the Economic Development Programs		X	X		X	X	X	
Audit of the Management Control Framework for Grants and Contributions 2017-2018		X		X	X	X		
Audit of INAC's Capacity Strengthening Supports to Community Governments Program		X	X		X	X	X	
Office of the Comptroller General Horizontal Internal Audit of Human Resource Planning	X	X						
Senior Management Requested Audit(s)								

APPENDIX C – LINKAGE OF 2017-2018 AUDITS TO MAF ELEMENTS

2017-2018 Audit Projects	Service Management	Security Management	Management of Acquired and Assets Services	IM/IT Management	Management of Integrated Risk, Planning and Performance	Financial Management	People Management
Ongoing							
Audit of the Elementary and Secondary Education Program	x				x	x	
Audit of the Additions to Reserve Process	x				x		
Audit of Business Continuity Planning		x			x		
2017-2018 Projects							
Audit of IT Security		x	x	x			
Audit of Physical Security		x	x				x
Management Practices Review of the Nunavut Region	x		x		x	x	x
Management Practices Review of the Yukon Region	x		x		x	x	x
Audit of INAC's Engagement with Indigenous Nations	x				x		
Audit of Data Management and Decision Support				x	x		
Audit of Consultation and Accommodation	x				x		
Audit of Internal Controls over Financial Management				x	x	x	
Audit of Litigation Management	x				x		
System Under Development Audit of the Indian Registration and Estate Management System	x	x		x	x	x	
Audit of INAC's Policy Development Process					x		
Audit of Contingent Liabilities					x	x	
Audit of the Economic Development Programs	x				x		
Audit of the Management Control Framework for Grants and Contributions 2017-2018	x				x	x	
Audit of INAC's Capacity Strengthening Supports to Community Governments Program	x				x		
Office of the Comptroller General Horizontal Internal Audit of Human Resource Planning					x		x
Senior Management Requested Audit(s)							

APPENDIX D – 2017-2018 AUDIT PROJECTS

The detailed audit plan for 2017-2018 is presented below, with each project described in terms of its preliminary objective, preliminary scope and rationale. For all planned audits, the final objective and scope will be determined at the end of the planning phase, based on an assessment of risk.

Audit Objective and Scope	Rationale for Conduct	
Audit of IT Security	High	
<p>The preliminary objective of the audit is to assess the Department's compliance with the Treasury Board <i>Policy on Government Security</i> and the <i>Operational Security Standard: Management of Information Technology Security</i>, and, selected control frameworks in place to mitigate IT security risks.</p> <p>The preliminary scope will include an assessment of the adequacy and effectiveness of the governance framework and internal controls in place over IT security to protect the security of departmental information.</p> <p>The specific objective and scope of the audit will be determined during the planning phase based on an assessment of risks.</p>	Maps to Program Alignment Architecture <ul style="list-style-type: none"> Strategic Outcome: Internal Services Activity: IT Security 	Maps to Corporate Risk Profile <ul style="list-style-type: none"> HR Capacity Information for Decision Making Implementation Government Partnership
	<p>IT security is inherently complex in a large decentralized organization and is a high-risk area for the department as it further automates data collection and enhances IT systems and applications. An increased prevalence of security breaches across government indicates an environment of heightened threat and rapid change. Staying ahead of these threats requires continuous risk assessment, testing and monitoring and regular review of the Department's IT security plans and controls.</p> <p>The Audit of Information Technology Security (April 2015) found some elements of an IT security program in place, with opportunities to improve the governance framework in areas of IT security policy requirements, responsibility for IT security in regions, risk management, proactive planning, and on-going monitoring of compliance with federal government requirements.</p> <p>As a requirement of the TB <i>Policy on Government Security</i>, the Deputy Head is responsible for ensuring that periodic reviews are conducted to assess whether the Department's security program is effective.</p>	
Audit of Physical Security	High	
<p>The preliminary objective of the audit is to assess the adequacy and effectiveness of the management control framework in place to support the physical security function at INAC as well as its compliance with the Treasury Board's <i>Policy on Government Security</i> and other relevant policies, directives and standards.</p> <p>The preliminary scope of the audit will be to examine the governance, risk management and internal controls designed to ensure that information, assets and personnel are protected.</p> <p>The specific objective and scope of the audit will be determined during the planning phase based on an assessment of risks.</p>	Maps to Program Alignment Architecture <ul style="list-style-type: none"> Strategic Outcome: Internal Services Activity: Physical Security 	Maps to Corporate Risk Profile <ul style="list-style-type: none"> HR Capacity Information for Decision Making Implementation Government Partnership
	<p>A strong physical security program is important to safeguard assets and information and protect personnel. INAC operates a large decentralized network of offices, many of which are co-located with other government and non-government tenants. Maintaining appropriate control in these environments is inherently challenging and complex, particularly where INAC does not control central access to the facility. Further, strong security practices hinge on a strong security culture, a culture in which all employees are vigilant in identifying security threats and implementing the security program.</p>	

Management Practices Review of the Nunavut Region	High	
<p>The review will consist of assessing management practices and assisting in identification of challenges experienced by the Region. In addition, the review team will work with management in identifying options to appropriately and pragmatically delineate functions, roles, governance structures, and processes, as well as vetting these options for the “best fit” and developing a high-level implementation plan to manage these challenges.</p> <p>The specific objective and scope of the review will be determined during the planning phase based on an assessment of risks.</p>	Maps to Program Alignment Architecture <ul style="list-style-type: none"> Strategic Outcome: N/A Activity : N/A 	Maps to Corporate Risk Profile <ul style="list-style-type: none"> HR Capacity Information for Decision Making Government Partnership Indigenous Relationship
	<p>This is one of the last two regions to be included in the third round of management practices initiatives, which started in 2015-16. In this new approach, AASB is focusing its attention to the areas of highest need in terms of issues noted in previous audits, reviews and other engagements. In addition, the review team will work with management in identifying options to appropriately and pragmatically delineate functions, roles, governance structures, and processes, as well as vetting these options for the “best fit” and developing a high-level implementation plan to manage these challenges.</p>	
Management Practices Review of the Yukon Region	High	
<p>The review will consist of assessing management practices and assisting in identification of challenges experienced by the Region. In addition, the review team will work with management in identifying options to appropriately and pragmatically delineate functions, roles, governance structures, and processes, as well as vetting these options for the “best fit” and developing a high-level implementation plan to manage these challenges.</p> <p>The specific objective and scope of the review will be determined during the planning phase based on an assessment of risks.</p>	Maps to Program Alignment Architecture <ul style="list-style-type: none"> Strategic Outcome: N/A Activity : N/A 	Maps to Corporate Risk Profile <ul style="list-style-type: none"> HR Capacity Information for Decision Making Government Partnership Indigenous Relationship
	<p>This is one of the last two regions to be included in the third round of management practices initiatives, which started in 2015-16. In this new approach, AASB is focusing its attention to the areas of highest need in terms of issues noted in previous audits, reviews and other engagements. In addition, the review team will work with management in identifying options to appropriately and pragmatically delineate functions, roles, governance structures, and processes, as well as vetting these options for the “best fit” and developing a high-level implementation plan to manage these challenges.</p>	
Audit of INAC’s Engagement with Indigenous Nations	Very High	
<p>The preliminary objective of the audit is to assess the efficiency and effectiveness of INAC’s processes for engaging with Indigenous nations in support of the development and renewal of INAC’s policies, approaches, programs and services. In assessing INAC’s engagement processes, the audit will examine the process horizontally, i.e. through a sample of programs and/or regions, and will consider coordination and integration with other federal departments.</p> <p>The preliminary scope of the audit will cover all consultation funds including: engaging with Indigenous Peoples Initiatives, contributions to support the basic organizational capacity of representative aboriginal organizations, contributions for the purpose of consultation and policy development, and the Federal Interlocutor’s Contribution Program. As a point of clarification, the scope of this audit does not include activities related to the legal “duty to consult and accommodate”.</p>	Maps to Program Alignment Architecture <ul style="list-style-type: none"> Strategic Outcome: Internal Services Activity: Managing Public Consultation and Stakeholder Engagement 	Maps to Corporate Risk Profile <ul style="list-style-type: none"> Government Partnership Indigenous Relationship External Relationship
	<p>The Government of Canada is committed to engaging with Indigenous peoples in the development of all policies, programs, and services. INAC engages in dialogue with individuals, associations, organizations and other levels of government through online surveys and feedback forms, face-to-face discussions, focus groups and other forums. In some cases, minor legislative changes are based on feedback and informal discussion that reflects regular conversations with First Nations, Inuit, Métis and Northerners.</p> <p>Engagement and consultation activities reflect the government’s commitment to a whole-of-government approach to Nation-to-Nation relationships. With the renewed focus on engagement and consultation assurance is needed to ensure these activities continue to help develop better informed and more effective policies and programs for Indigenous peoples.</p>	

Audit of Data Management and Decision Support	Very High	
<p>The preliminary objective of the audit is to assess the readiness for and implementation of the Treasury Board <i>Policy on Results</i>. In assessing readiness, the audit would examine how and where data is managed, as well as access, availability and use of relevant information and performance metrics to support decision-making.</p> <p>The preliminary scope of the audit may include an examination of the effectiveness of governance and control processes for collection and ownership of data, as well as, the reliability and integrity of reporting. The audit may also include follow-up on the progress the Department has made since the completion of the Audit of Performance Measurement in January 2017.</p> <p>The specific objective and scope of the audit will be determined during the planning phase based on an assessment of risks.</p>	Maps to Program Alignment Architecture <ul style="list-style-type: none"> ▪ Strategic Outcome: Internal Services ▪ Activity: Performance Measurement and Reporting / Business Intelligence and Decision Support Services / Records, Document Management and Archival Services / Data Management Services 	Maps to Corporate Risk Profile <ul style="list-style-type: none"> ▪ HR Capacity ▪ Information for Decision Making ▪ Implementation
	Very High	
<p>The preliminary objective of the audit is to assess the adequacy and effectiveness of the management controls in place for consultation and accommodation to ensure that the Department is fulfilling its legal "Duty to Consult".</p> <p>The preliminary scope of the audit includes both the support given by the Consultation and Accommodation unit to internal and external stakeholders, as well as the Department's implementation of consultation requirements with Indigenous people and communities.</p> <p>The specific objective and scope of the audit will be determined during the planning phase based on an assessment of risks.</p>	Maps to Program Alignment Architecture <ul style="list-style-type: none"> ▪ Strategic Outcome: The Government ▪ Activity: Consultation and Accommodation/ Aboriginal Governance Institutions and Organizations 	Maps to Corporate Risk Profile <ul style="list-style-type: none"> ▪ HR Capacity ▪ Information for Decision Making ▪ Implementation ▪ Government Partnership ▪ Indigenous Relationship ▪ Legal
	<p>The Corporate Information for Decision-Making Risk acknowledges the importance of having access to reliable information to support decision making and accountability reporting. Timely, relevant, complete and accurate information facilitates both policy development and the Department's ability to demonstrate achievement of results. In the absence of reliable information, there is increased risk that decision-making may not consider horizontal implications and resources may not be used efficiently, leading to inconsistencies in program delivery and sub-optimal programs.</p> <p>With the implementation of the Treasury Board <i>Policy on Results</i> INAC will need to place emphasis on clearly defining desired results, performance indicators and performance targets. Results reporting will require enhancements to data, systems, analytical capacities and reporting functions.</p> <p>Government of Canada departments and agencies are responsible for considering and understanding how and when their activities could have an adverse impact on Indigenous and treaty rights. As per the 2007 Government of Canada Action Plan, the Crown has adopted a whole-of-government approach to Aboriginal consultation and INAC has been mandated to lead the development and support the implementation of this approach. There are significant legal ramifications and liabilities that result from a failure to properly consult Indigenous people and communities. There are increasing demands on the part of First Nations for engagement and courts have frequently ruled against industry and governments on the grounds that sufficient consultation has not taken place.</p> <p>The Audit of Consultation and Accommodation (2014-15) found that INAC's management controls with respect to legal duty to consult are in place, however, some areas for improvement were noted to strengthen department-level coordination and streamline the processes for seeking legal advice from Justice Canada.</p>	

Audit of Internal Controls over Financial Management	High	
<p>The preliminary objective of the audit is to assess the integrity of and compliance with INAC's Internal Control Management Framework, specifically as it relates to having an on-going, systematic, integrated approach to monitoring. This audit will also assess the clarity of accountability, roles and responsibilities.</p> <p>The preliminary scope of this audit will include an examination of the processes and mechanisms in place to implement and follow to the Treasury Board <i>Policy on Internal Control</i>.</p> <p>The specific objective and scope of the audit will be determined during the planning phase based on an assessment of risks.</p>	Maps to Program Alignment Architecture <ul style="list-style-type: none"> Strategic Outcome: Internal Services Activity: Expenditure Control 	Maps to Corporate Risk Profile <ul style="list-style-type: none"> HR Capacity Information for Decision Making Implementation
	<p>INAC's Internal Control over Financial Management Strategy includes an assessment/testing methodology that identifies key controls and outlines the steps to test their design and operational effectiveness, to remediate gaps or weaknesses and for an on-going monitoring approach.</p> <p>The Audit of Internal Controls Over Financial Reporting (2014-15) found while progress is being made on Policy on Internal Controls compliance, issues were identified related to communication of changes, level of testing completed, the INAC methodology, management of performance and reporting by external consultants, and other areas.</p>	
Audit of Litigation Management	High	
<p>The preliminary objective of the audit is to assess the adequacy and effectiveness of controls in place to support the efficient management of litigation files within INAC and with INAC's dealings with the Department of Justice.</p> <p>The preliminary scope of the audit includes an examination of the governance, risk management and control practices in place to ensure that the Department's objectives with respect to Litigation Management are met.</p> <p>The specific objective and scope of the audit will be determined during the planning phase based on an assessment of risks.</p>	Maps to Program Alignment Architecture <ul style="list-style-type: none"> Strategic Outcome: Internal Services Activity: Litigation Management 	Maps to Corporate Risk Profile <ul style="list-style-type: none"> HR Capacity Implementation Government Partnership Indigenous Relationship Legal
	<p>Litigation is a highly complex area with a high degree of sensitivity and visibility, with significant impacts on departmental decisions and Indigenous relationships.</p> <p>Due to previous reviews of legal services across the federal government there has been limited internal audit activity of litigation management with the last audit activity being a Preliminary Survey of Litigation Management (2011-2012). This survey found issues related to coordination and/or duplication of activities; risk based controls in the litigation management process; and additional work required to assess financial trend analysis.</p>	

System Under Development Audit of the Indian Registration and Estates Management System	Very High	
<p>The preliminary objective of the audit is to assess the adequacy and effectiveness of the project management framework and controls in place to support the successful implementation of the Indian Registration and Estates Management System project.</p> <p>The preliminary scope of the audit includes an examination of governance, risk management and control practices related to the implementation of the project.</p> <p>The specific objective and scope of the audit will be determined during the planning phase based on an assessment of risks.</p>	Maps to Program Alignment Architecture <ul style="list-style-type: none"> ▪ Strategic Outcome: The People ▪ Activity: Registration and Membership 	Maps to Corporate Risk Profile <ul style="list-style-type: none"> ▪ Implementation ▪ Indigenous Relationship ▪ Legal
<p>The preliminary objective of the audit is to assess the efficiency and effectiveness of INAC's policy development and approval processes, including the degree to which policy decisions are informed through internal and external engagement, research, analysis and collaboration.</p> <p>The preliminary scope of the audit includes the design and approval processes for new and renewed programs, including contributions of departmental functions and programs that feed into these processes to provide information to decision makers.</p> <p>The specific objective and scope of the audit will be determined during the planning phase based on an assessment of risks.</p>	Maps to Program Alignment Architecture <ul style="list-style-type: none"> ▪ Strategic Outcome: Internal Services ▪ Activity: Strategic Policy Development and Government Relations 	Maps to Corporate Risk Profile <ul style="list-style-type: none"> ▪ Information for Decision Making ▪ Implementation ▪ Indigenous Relationship ▪ Legal
<p>The Department is faced with an ambitious reform agenda that includes commitments to engage on, review, update and transform legislation, regulations, policies, fiscal approaches, operational practices and programs. The degree of change will have an impact on departmental governance structures, decision making processes, program design processes and people (both INAC staff and Indigenous stakeholders).</p> <p>In concert with the Audit of INAC's Engagement with Indigenous Nations, this audit will help to identify opportunities to enhance and streamline departmental structures and processes to improve the effectiveness of these transformation initiatives.</p>		

Audit of Contingent Liabilities	Very High	
<p>The preliminary objective of the audit is to assess the adequacy and effectiveness of the management controls for quantifying and reporting on contingent liabilities (environmental, claims and litigation and loan guarantees).</p> <p>The preliminary scope of the audit is to examine the design and efficiency of management's key financial controls intended to provide assurance that contingent liabilities disclosures are accurately quantified and reported in accordance with applicable Treasury Board, Public Sector Accounting Standards and INAC policies, standards and guidelines.</p> <p>The specific objective and scope of the audit will be determined during the planning phase based on an assessment of risks.</p>	Maps to Program Alignment Architecture <ul style="list-style-type: none"> Strategic Outcome: Internal Services Activity: Liabilities 	Maps to Corporate Risk Profile <ul style="list-style-type: none"> Information for Decision-Making Legal Environmental
<p>The preliminary objective of the audit is to assess the adequacy and effectiveness of management controls for funding provided to recipients under the Economic Development Programs to ensure that benefits or results are consistent with program goals and terms and conditions, that appropriate performance and reporting requirements are established, and that activities are monitored to ensure compliance with program terms and conditions and funding agreements.</p> <p>The preliminary scope of the audit will include an examination of the adequacy of controls through testing of key controls in a sample of funding awarded.</p> <p>The specific objective and scope of the audit will be determined during the planning phase based on an assessment of risks.</p>	Maps to Program Alignment Architecture <ul style="list-style-type: none"> Strategic Outcome: The Land and Economy Activity: Lands and Economic Development Services / Investment in Economic Opportunities <p>Many Indigenous communities face barriers to economic development including large distances to markets, lack of infrastructure to efficiently exploit resources, limited access to capital and constrained human resources capacity. At the other end of the spectrum, there are communities with considerable experience dealing with ever more complex economic development opportunities, particularly First Nations near urban centers or in areas of intense resource development.</p> <p>The Audit of Economic Development Programs (2013-14) found control practices related to economic development programs were adequate and effective, however, opportunities for improvement were noted in the areas of performance measurement; risk management; quality assurance and compliance; and information management.</p>	Maps to Corporate Risk Profile <ul style="list-style-type: none"> Information for Decision-Making Implementation Indigenous Relationship External Relationship Legal

Audit of the Management Control Framework for Grants and Contributions 2017-2018 (conducted annually)	Very High	
<p>The objective of this recurring audit of the management control framework for grants and contributions is to assess the adequacy and effectiveness of the management control framework for grant and contribution programs. The specific objectives and scope of this audit will be determined on the basis of a risk assessment completed during the planning phase. The risk assessment and scope determination will take into consideration the changing and evolving management control framework, departmental programs and risk environment.</p> <p>In assessing the adequacy and effectiveness of selected controls, the audit will typically examine their application horizontally, i.e. through a sample of programs and regions.</p>	Maps to Program Alignment Architecture <ul style="list-style-type: none"> Strategic Outcome: Internal Services Activity: Grants and Contributions 	Maps to Corporate Risk Profile <ul style="list-style-type: none"> Information for Decision Making Government Partnership Indigenous Relationship External Relationship
Audit of INAC's Capacity Strengthening Supports to Community Governments Program	Very High	
<p>The preliminary objective of the audit will be to assess the effectiveness of INAC's programs, activities and approaches that support strengthening of Indigenous nation governance and administrative capacities.</p> <p>The preliminary scope of the audit includes INAC programs, initiatives, supportive activities, approaches, and default prevention and remediation activities intended to support Indigenous community governments.</p> <p>The specific objective and scope of the audit will be determined during the planning phase based on an assessment of risks.</p>	Maps to Program Alignment Architecture <ul style="list-style-type: none"> Strategic Outcome: The Government Activity: First Nations Governments / Aboriginal Governance Institutions and Organizations 	Maps to Corporate Risk Profile <ul style="list-style-type: none"> Information for Decision Making Implementation Government Partnership Indigenous Relationship External Relationship
	<p>The Government of Canada is committed to supporting Indigenous nations in advancing their self-determined goals and priorities and evolving their political and legal forms of government. The Department provides these supports through its many programs, investment frameworks, fiscal approaches, self-government processes, supports to Indigenous institutions, relationships with Indigenous representative organizations, and most importantly, its nation-to-nation relationships with each Indigenous nation.</p> <p>The Audit of Capacity Development (2013) found that, while progress had been made, significant work was still required to improve the design, integration and reporting on capacity development programs and the delivery of capacity development supports. The audit also found that approaches to working with Indigenous communities and the types of investments being made by the department varied from one region to another. Since this audit was completed, the Department has focused effort on evolving its community development frameworks and approaches.</p>	

APPENDIX E – CHANGES TO THE AUDIT PLAN

Removed, Deferred or Added Audit

The table below identifies all the changes from the 2016-2017 to 2018-2019 Risk-Based Audit Plan.

Removed or Deferred Audits	
Audit Name and Year Planned	Rationale
Audit of Lands Management	This audit is postponed to 2018-2019.
Audit of the Family Violence Prevention Program (2017-2018)	This audit is postponed to 2018-2019.
Audit of IM/IT Governance (2017-2018)	This audit is postponed to 2018-2019.
Audit of the Contaminated Sites Program (2018-2019)	This audit is postponed to 2019-2020.
Audit of the Negotiation of Comprehensive Land Claims and Self-Government Agreements (2018-2019)	This audit is postponed to 2019-2020.
Audit of Metis Relations and Rights Management, and Non-Status Indian Relations Program (2018-2019)	The audit is postponed to 2019-2020.
Audit of the Education Information System (2018-2019)	The audit is postponed to 2019-2020.
Audit of the Water and Wastewater Infrastructure Program (2017-2018)	This audit has been removed from the plan and replaced by the Audit of the On-Reserve Housing Program in 2019-2020.
Audit of the Education Facilities Program (2017-2018)	This audit has been removed from the plan and replaced by the Audit of the On-Reserve Housing Program in 2019-2020.
Audit of the Housing Program (2018-2019)	This audit has been removed from the plan and replaced by the Audit of the On-Reserve Housing Program in 2019-2020.
Office of the Comptroller General Horizontal Internal Audit of Information Technology Security (Phase II) (2017-2018)	This audit has been removed from the plan and replaced by the Office of the Comptroller General Horizontal Internal Audit of Human Resources Planning in 2017-2018.
Audit of the Indian Registration System (2017-2018)	This audit has been removed from the plan and replaced by the System Under Development Audit of the Indian Registration and Estate Management System in 2017-2018.
Audit of Capacity Development (2018-2019)	This audit has been removed from the plan and replaced by the Audit of INAC's Capacity Strengthening Supports to Community Governments Program in 2017-2018.
Audit of Post-Secondary Education Program (2017-2018)	As this project is no longer considered a high priority, it was removed from the plan.
Management Practices Review of the Chief Financial Officer Sector (2018-2019)	Adequate coverage of the Sectors is being achieved through program area and internal services audit therefore this review was removed from the plan.
Management Practices Review of the Resolution and Individual Affairs Sector (2018-2019)	Adequate coverage of the Sectors is being achieved through program area and internal services audit therefore this review was removed from the plan.

Management Practices Review of the Northern Affairs Organization (2018-2019)	Adequate coverage of the Sectors is being achieved through program area and internal services audit therefore this review was removed from the plan.
Additions	
Audit Name and Year Planned	Rationale
Audit of INAC's Engagement with Indigenous Nations (2017-2018)	Due to this audit being considered a very high priority, it is being added to the Plan for 2017-2018.
Audit of INAC's Capacity Strengthening Supports to Community Governments Program (2017-2018)	Due to this audit being considered a very high priority, it is being added to the Plan for 2017-2018.
Audit of Consultation and Accommodation (2017-2018)	Due to this audit being considered a very high priority, it is being added to the Plan for 2017-2018.
Audit of Physical Security (2017-2018)	Due to this audit being considered a high priority, it is being added to the Plan for 2017-2018.
Audit of INAC's Policy Development Process (2017-2018)	Due to this audit being considered a very high priority, it is being added to the Plan for 2017-2018.
Audit of Data Management and Decision Support (2017-2018)	Due to this audit being considered a very high priority, it is being added to the Plan for 2017-2018.
Audit of IT Security (2017-2018)	Due to this audit being considered a high priority, it is being added to the Plan for 2017-2018.
System Under Development Audit of the Indian Registration and Estates Management System (2017-2018)	Due to this audit being considered a very high priority, it is being added to the Plan for 2017-2018.
Audit of Internal Controls over Financial Management (2017-2018)	Due to this audit being considered a high priority, it is being added to the Plan for 2017-2018.
Audit of the Urban Indigenous Participation Program (2018-2019)	Due to this audit being considered a high priority, it is being added to the Plan for 2018-2019
Audit of Financial Planning, Forecasting and Budgeting (2018-2019)	Due to this audit being considered a high priority, it is being added to the Plan for 2018-2019
Audit of Accounts Receivable (2018-2019)	Due to this audit being considered a high priority, it is being added to the Plan for 2018-2019
Audit of INAC's Process to Support Legislative and Regulatory Drafting (2018-2019)	Due to this audit being considered a high priority, it is being added to the Plan for 2018-2019
Audit of Classification Policies and Procedures (2018-2019)	Due to this audit being considered a high priority, it is being added to the Plan for 2018-2019
Audit of Internal Communications (2018-2019)	Due to this audit being considered a high priority, it is being added to the Plan for 2018-2019