

- liaising with central agencies and the Office of the Auditor General; and
- liaising with other review organizations with respect to best practices.

REFERENCES

Treasury Board Publications

Internal Auditing Standards in the Government of Canada, Chapter 2-2 of the "Review, Internal Audit and Evaluation" volume, *Treasury Board Manual*. These standards are based on recognized standards for the professional practice of internal auditing (e.g. The Institute of Internal Auditors).

Code of Ethics for Internal Auditors, Chapter 2-3 of the "Review, Internal Audit and Evaluation" volume, *Treasury Board Manual*

Review Policy, Chapter 1-1 of the "Review, Internal Audit and Evaluation" volume, *Treasury Board Manual*.