

are then responsible for the implementation of all recommendations accepted and/or approved by DAEC.

Managers may request the Inspector General for special audits or studies where special expertise or independence is desired. Acceptance of such assignments is contingent on availability of capacity and DAEC approval for rearrangement of review plans. The effect of special audits on the review plan may be mitigated by provision of funding by the requesting party.

(d) The Office of the Inspector General:

The Inspector General is responsible for all independent review activities, including internal audit.

This includes specifically:

- development of the Internal Audit Policy;
- in consultation with departmental management and DAEC, development of the Review Plan, including internal audits;
- management of internal audit assignments;
- ensuring that the audit process is transparent and that work instruments, such as audit guides, are portable (i.e. usable by managers for their own monitoring, should they wish to do so);
- ensuring the availability of a cadre of competent, professional review staff;
- ensuring the availability and use of up-to-date systems, procedures, tools and techniques;
- ensuring that audit activity generates relevant, constructive, credible, objective, timely and useful information for management including feedback on lessons learned and innovative recommendations; ensuring that appropriate levels of management are debriefed;
- alerting DAEC and/or senior management as appropriate, in cases where urgent action is required;
- keeping DAEC informed of progress towards implementation of recommendations and securing its assistance, as required;
- participating in interdepartmental audits led by DFAIT, other departments or Treasury Board;