

2. **Audit Scope and Coverage:** The scope of internal audit includes all DFAIT responsibility centres (programs, activities, functions, support services, etc.) The depth and frequency of coverage will be based on materiality and risk assessment.
3. **Independence:** Although the Inspector General reports organizationally to the ADM, Corporate Services, its review activities, including internal audit, are functionally guided by DAEC and its reports are provided directly to senior management rather than through Corporate Services. Internal auditors do not exercise line authority over any DFAIT operations.
4. **Authority:** The Office of the Inspector General is a staff of function. Implementation of internal audit recommendations is the responsibility of the line manager responsible for the area under audit, subject to monitoring by DAEC.
5. **Access to Records and Staff:** Internal auditors are entitled access to all departmental information, including records, documents and reports, in whatever form (e.g. hard copy, electronic) and to all departmental staff in order to carry out their function, subject to any security clearance limitations on the part of specific auditors. Any dispute as to access will be referred to DAEC.

6. **Responsibilities:**

(a) **The Deputy Head:**

The Deputy Minister of Foreign Affairs is ultimately responsible for implementation of the Treasury Board Internal Audit Policy and answers for its results.

In this responsibility he is supported by DAEC, which is chaired by himself or the Deputy Minister for International Trade or the Associate Deputy Minister of Foreign Affairs.

(b) **Departmental Audit and Evaluation Committee (DAEC):**

As indicated above, the DAEC is chaired by the Deputy Minister of Foreign Affairs or the Deputy Minister for International Trade or the Associate Deputy Minister of Foreign Affairs. It consists of six branch heads (ADM's) and the Inspector General, whose office also acts as secretariat and provides technical advice. Its Terms of Reference may be viewed in Part II, "DFAIT Review Policy" of this document.

(c) **Departmental Management:**

Departmental managers are responsible for facilitating the work of the Internal Auditors during the audit process, for providing feedback on the accuracy of findings and for providing responses/action plans to audit conclusions and recommendations. Managers