

In addition, documentation articulating these activities is then reviewed and with this data, audit profiles are developed for each manageable audit unit. Each profile will contain:

- a model of the organization identifying the unit in terms of its environment, the management control framework, its major inputs, processes and outputs;
- the scope of each assignment;
- the objectives of each assignment;
- the risk associated by failing to carry out the audit; and
- the special concerns and considerations expressed by management.

Success of this plan will depend on the acceptance of senior management, the Audit and Evaluation Committee and the Office of the Comptroller General. If interviews with senior management and other responsible officers are any criteria, the plan will be successful in that management have been extremely receptive and cooperative in assisting in this exercise. Longer term success criteria will be the quality and usefulness of audits conducted.

#### IMPLEMENTATION CONSIDERATIONS:

The development of this long term audit plan is being carried out exclusively by the Internal Audit Division (MMA). The plan is restricted to identifying manageable audit units within the Department of External Affairs and will not involve other Departments except to the extent that relationships/interface that other Departments have with External Affairs will be examined when the audits are performed, e.g., Immigration Programme - C.E.I.C. It is hoped that once the plan is accepted that it will serve as a basis for coordinating review activities within the Department with such groups as the Program Evaluation Division, Auditor General, Treasury Board, etc. Proliferation of review activity and disruption to operations should also be minimized as a result of a well-developed plan.

The interviews to date have all been conducted at Headquarters and there are no plans to visit posts. The need to audit posts will, however, be identified in the plan but the location and number of posts selected for audit will only be determined after a specific function is audited at Headquarters; e.g., Consular Programme, Immigration Programme, etc. The plan will include the regular cyclical internal audit of posts but where a Headquarters audit identifies a need to visit posts, these visits will be integrated with these regular cyclical audits to the maximum extent possible. At present, audit resources are not available within MMA to successfully implement the plan, i.e., to complete all identified audits within the 5-year period prescribed by Treasury Board. Carrying out the audits identified in the plan will be contingent on acquiring additional resources internally and/or on a contractual basis. The consequences of delaying the development of this plan would result in:

- lack of compliance with Central Agency requirements;
- ineffective and inefficient use of internal audit resources;
- failure to identify ineffective and inefficient processes within the Department's programmes; and
- the lack of assurance to the Deputy Head that the management systems, procedures and controls are in fact working as intended.