

**DEPARTMENT OF CROWN-INDIGENOUS
RELATIONS AND NORTHERN AFFAIRS
AND
DEPARTMENT OF INDIGENOUS SERVICES
CANADA**

AUDIT AND EVALUATION SECTOR

**ASSESSMENT AND INVESTIGATION SERVICES
BRANCH (AISB)**

AISB CHARTER

MARCH 2019

1. Introduction

- 1.1 The Assessment and Investigation Services Branch (AISB) functions within the Audit and Evaluation Sector at the Department of Crown-Indigenous Relations and Northern Affairs Canada and Department of Indigenous Services Canada (CIRNAC/ISC). The AISB Charter or “the Charter” outlines the purpose and mission, independence and objectivity, scope of activities and accountability of AISB.
- 1.2 The Charter is effective as of the date of approval by the Deputy Ministers of both departments.

2. Purpose and mission

- 2.1 The purpose of AISB is to assist the Departments in fulfilling their commitment to improve results of programs and to enhance the federal government's transparency and the accountability of its programs. AISB conducts examinations and financial reviews of recipients of departmental funding or individuals when necessary. These reports are often initiated by an allegation or complaint about wrongdoing from First Nation, Inuit and Metis members or employees of the Departments.
- 2.2 AISB’s mission is to conduct investigations into allegations of the misuse of public funds and other fraudulent activities within Indigenous communities and CIRNAC/ISC. It does this by:
 - Conducting its work in accordance with defined forensic processes;
 - Providing support to stakeholders in a professional, timely, efficient and ethical manner; and,
 - Working collaboratively and supporting continuous learning.
- 2.3 AISB assists CIRNAC/ISC in its need to address and/or meet its obligations with respect to, but not limited to, the following:
 - *Financial Administration Act*;
 - *Criminal Code*;
 - Treasury Board of Canada Secretariat (TBS) *Risk Management Policy*;
 - *TBS Policy on Government Security*;
 - *TBS Directive on Public Money and Receivables*; and,
 - Auditor General of Canada’s recommendations dealing with fraud risk management, which includes activities to investigate and manage allegations of fraud.

3. Independence and objectivity

- 3.1 AISB is part of the Audit and Evaluation Sector. The function reports to the Chief Audit and Evaluation Executive (CAEE) who is organizationally independent and reports directly to the Deputy Ministers. The CAEE is expected to be objective in the conduct of their duties in investigations as well as internal audit and evaluation.

4. Scope of assessment and investigation services

- 4.1 The scope of AISB services includes assessments and investigations related to allegations of the misuse of public funds and other fraudulent activities both within indigenous communities as well as internally within the Departments.
- 4.2 AISB assessments and investigations related to allegations within indigenous communities arises from the Departments' policy of providing grants and contributions to First Nation, Inuit, Métis and other recipients, for the provision and administration of CIRNAC/ISC programs and services in accordance with the terms and conditions of funding agreements.
- 4.3 AISB assessments and investigations relate to allegations internally within CIRNAC/ISC that arise from noncompliance with Canadian laws, TBS policies and CIRNAC/ISC's departmental policies.
- 4.4 Per the *Administrative Investigations Chart*, approved by the Deputy Minister of the former Indigenous and Northern Affairs Canada in 2016, AISB may be responsible for leading investigations related to the following types of wrongdoing:
- Allegations and complaints related to CIRNAC/ISC grants and contributions, except where a public servant is involved, AISB, the Centre for Integrity, Values and Conflict Resolution (CIVCR) and/or the Departmental Security Officer (DSO) will jointly determine who will lead the investigation; and,
 - Misuse of Government funds by a public servant, in which cases AISB, Labour Relations and/or the DSO will lead the investigation, as appropriate.
- 4.5 Per the *Administrative Investigations Chart*, AISB may be required for consultations, as appropriate, for investigations related to the following types of wrongdoing:
- Personal misconduct by a public servant;
 - Conflicts of interest by a public servant;
 - Misuse of Government assets by a public servant; and,
 - Misuse of Government funds by a public servant, where Labour Relations or DSO are leading the investigation.
- 4.6 AISB may be consulted as part of the Department's due diligence process for various type of activities, including but not limited to:
- 10-year grant funding mechanism;
 - Employment;
 - Procurement
 - Order in Council appointments
- 4.7 AISB also assists First Nations and Indigenous Organizations in building capacity to manage fraud risk.

5. Accountability and responsibility

5.1 The Deputy Ministers, with the assistance of AISB when necessary, are responsible for the following:

- Ensuring that AISB resources and capacity are appropriate to the needs of the Departments;
- Briefing the Minister on matters arising from the work of AISB which merit their attention;
- Informing the Comptroller General of Canada, without delay, of any issues that may require the involvement of TBS;
- Ensuring that a formal response is provided to the recommendations arising from assessments and investigation services and that actions are assigned and implemented in a timely manner;
- Ensuring that, in accordance with normal procedures for the release of financial review and other AISB reports, a summary of findings may be posted to CIRNAC/ISC's website, unless information has been turned over to a policing authority;
- Ensuring that the Comptroller General of Canada is provided with full and timely access to all information, documentation or explanations required or requested by the Comptroller General in order to carry out his or her responsibilities;
- Designating an individual to manage the assessment and investigation function who reports directly to the Deputy Minister;
- Ensuring that the individual responsible for managing the assessment and investigation function:
 - Is not assigned any departmental management or operational responsibilities that may compromise his or her independence and objectivity with respect to his or her responsibilities;
 - Has unrestricted access to all departmental records, databases, workplaces and employees to carry out assessment and investigation engagements and has the authority to obtain related information and explanations from individuals employed by the Departments and contractors;
 - Has unimpaired ability to carry out his or her responsibilities, including reporting issues to the Deputy Minister;
- Approving all AISB investigation reports for their Department; and,
- Supporting the professional development and certification of analysts and investigators in the Departments.

5.2 The individual designated to lead AISB, in the discharge of their duties, is accountable to the Deputy Ministers and to the CAEE. This individual is responsible for managing AISB and the following:

- Determining whether a formal investigation is required and ensuring that appropriate

Senior Management is fully briefed when required on investigations;

- Taking necessary action to respond to allegations and complaints in a timely manner, including providing consultations, as required;
- Coordinating with other assurance, control and monitoring functions (e.g. risk management, evaluation, compliance, security, legal, ethics, environmental, internal and external audit);
- Providing periodic reporting of the status and results of the activities related to the assessment and investigation of allegations and complaints;
- Reporting on significant findings and whether there is a need for more extensive monitoring;
- Referring files where potentially illegal acts have occurred to the appropriate authorities;
- Informing the Deputy Minister of key files and significant findings, including:
 - Files that have been referred to the appropriate authorities;
 - Files in which a potential claw back of funding has been identified;
- Identifying any potential impact on departmental risks, in the context of risk management responsibilities;
- Ensuring that the Deputy Minister is aware of the resource requirements for the assessment and investigation function and the impact of resource decisions;
- Ensuring the timely completion of assessment and investigation engagements;
- Ensuring that analysts and investigators have the appropriate qualifications, skills and opportunities to maintain and develop their competencies, supporting professional development and certification; and
- Periodically reviewing the AISB Charter for the functions under his or her responsibility and presenting them to the Deputy Minister.

5.3 Senior management is responsible for dealings with the findings and implementing the recommendations from AISB reports.

5.4 Senior management and all employees and contractors are responsible for supporting analysts and contracted resources representing AISB, for the purpose of carrying out assigned responsibilities. Specifically ensuring that analysts and contracted resources are provided with:

- The necessary access to departmental records, systems, databases, workplaces, assets, employees, and contractors;
- All relevant information in support of an investigation in a forthright and proactive manner; and,
- Management representations needed to support the planning, conduct, and reporting of investigation work performed by AISB.

6. Authority

- 6.1 The assessment and investigation of allegations and complaints, as led by the designated individual and implemented by AISB, has the right to obtain information and explanations from departmental employees and contractors, subject to applicable legislation and funding agreements. Specifically, all information obtained as part of a review or investigation is protected and can only be accessed as per the provisions of the *Privacy Act* and *Access to Information Act*. Access to certain confidential personnel records is to be limited exclusively to such information as may be required to conduct an investigation into the specific allegations received.

7. Standards and other relevant documentation

- 7.1 Criminal Code

- 7.2 *Financial Administration Act*

- 7.3 Relevant TBS policies, directives and guidelines:

- Policy on Government Security
- Policy on Internal Control
- Risk Management Policy
- Directive on Acquisition Cards
- Directive on Losses of Money or Property
- Directive on Public Money and Receivables
- Directive on Transfer Payments
- Directive on Travel Card and Travellers Cheques
- Guidelines for Discipline
- Guide on Administrative Investigations
- Investigation Guide for the Policy on Harassment Prevention and Resolution and Directive on the Harassment Complaint Process

- 7.4 Relevant departmental policies and procedures:

- CIRNAC/ISC's Policy on Dealing with Allegations and Complaints
- CIRNAC/ISC's Procedures for Handling Allegations and Complaints
- CIRNAC/ISC's Administrative Investigations Chart

8. Approval

- 8.1 This Charter was approved by the Deputy Ministers on March 14, 2019.