

October 29, 2026

The Honourable Marty Deacon, Senator
Standing Senate Committee on National Security, Defence and Veterans Affairs
The Senate of Canada
Ottawa, Ontario
Canada, K1A 0A4

RE: IIA Recommendations on Bill C-22, Lawful Access Act, 2026

Dear Senator Deacon,

On behalf of The Institute of Internal Auditors (The IIA), the international professional association representing over 265,000 internal auditors – including more than 8,200 members in Canada – we wanted to leverage the opportunity to comment on the proposed legislation entitled *Lawful Access Act, 2026* (Bill C-22), which is currently being considered by the Senate of Canada. Our intention is that Senators on the committee will consider a proposal to provide transparency and accountability to measures prescribed in the bill.

In an evolving digital landscape, it is vital that appropriate safeguards are in place to protect the online data of Canadians. Given the complexity and importance of data privacy and protection, it is essential that clear measures are established to ensure accountability and transparency whenever the government exercises its authority to access Canadians' online data. Clearly defined processes are important to achieving two primary objectives:

- Establish effective processes that govern lawful and appropriate access while safeguarding privacy rights.
- Ensure that appropriate internal controls and independent assurance processes are in place to monitor these activities.

Given the internal audit profession's central role in providing assurance over data privacy and governance, The IIA believes that the consistent application of oversight and review processes is necessary to ensure the ethical and lawful access of information. Section 22(1) of the *Lawful Access Act* advances this objective by authorizing designated persons to direct internal audits designed to assess compliance with the law.

Recognizing the complexity of lawful access requirements, while also upholding the importance of protecting Canadians' personal data, internal audit can provide independent assurance regarding the effectiveness of compliance, governance, and oversight processes. To ensure accountability and transparency under the legislation, a clearly defined internal audit function, in accordance with internationally recognized internal audit standards, will enable standardization and uniformity.

The IIA believes it would provide valuable clarity for the Senate Standing Committee on National Security, Defence and Veterans Affairs to explicitly define the term "internal audit" as follows:

Internal Audit means an independent and objective assurance and advisory review conducted in accordance with any internationally recognized guidance on professional practices respecting internal auditing and specified in Treasury Board policies, such as the *International Professional Practices Framework*® of the Institute of Internal Auditors.

Incorporating this definition of internal audit – which specifically references the International Professional Practices Framework® (IPPF®) – will further strengthen the proposed legislation in three key respects:

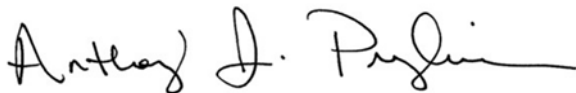
- The IPPF® establishes the professional standards, independent reporting relationships, and credentials that govern the conduct of internal audits
- It aligns with Section 4.1.2 of the Treasury Board of Canada Secretariat's *Policy on Internal Audit*, which requires internal audit activities in the Government of Canada to comply with the IPPF®¹
- It provides legislative consistency with the definition that was inserted by the House of Commons Standing Committee on Public Safety and National Security into Bill C-8² on February 26, 2026³, with Royal Assent on June 4, 2026.

The IIA believes that the addition of a formal definition of internal audit is fundamental to eliminating ambiguity, promoting consistency, and enhancing confidence in the legislation's implementation.

Should you or your staff have any questions regarding this matter or wish to discuss ways in which the internal audit profession can support your work, please contact Ryan Singh, IIA Director of Advocacy (Canada and the Caribbean), at Ryan.Singh@TheIIA.org.

Thank you for your consideration of our comments.

Sincerely,



Anthony J. Pugliese, CIA, CPA, CGMA, CITP
President and Chief Executive Officer
The Institute of Internal Auditors



Jeff McIlravey, CRMA, CFSA
Director, Canada
The Institute of Internal Auditors

cc: Members of the Standing Committee on National Security, Defence and Veterans Affairs

¹ "[Policy on Internal Audit](#)," 2023, Treasury Board of Canada Secretariat, Effective: June 15, 2023

² [Bill C-8, An Act respecting cyber security, amending the Telecommunications Act and making consequential amendments to other Acts](#), 1st Sess, 45th Parl, 2025 (Royal Assent)

³ [Minutes of Proceedings](#), Standing Committee on Public Safety and National Security (SECU), February 26, 2026