November 18, 2026

Lisa Hepfner, M.P.
Standing Committee on Canadian Heritage
Sixth Floor, 131 Queen Street
House of Commons
Ottawa ON K1A 0A6
Canada

RE: Recommendations to Strengthen Compliance Assurance in Bill C-34, the Safe Social Media Act

Dear Ms. Hepfner,

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 are writing to provide recommendations to strengthen certain provisions of Bill C-34, the Safe Social Media Act (the "Bill").

Bill C-34 sets out clear responsibilities for operators of regulated services, including duties to protect children, mitigate the risk of exposure to harmful content, prepare and publish digital safety plans, and make certain content inaccessible. The Bill would also establish the Digital Safety Commission of Canada (the Commission) with regulatory oversight and enforcement powers to assess compliance with the law, order corrective actions and impose administrative monetary penalties.

The effectiveness of this legislative framework depends on the reliability of the information used to demonstrate compliance and the efficacy of the controls in place to meet those obligations.

Sections 42, 58 and 59 of the proposed *Digital Safety Act,* incorporated within the Bill, require operators to submit digital safety plans to the Commission that describe the measures implemented, self-assessments of their effectiveness and, for social media and chatbot services, its assessment of the underlying risk. However, these requirements do not establish a routine, independent assurance mechanism, such as internal audit, to assess the reliability of operator's self-assessments or the effectiveness of the underlying governance, risk management, and internal control processes.

The IIA believes that requiring operators of regulated services to maintain an internal audit function would strengthen the Bill's transparency and accountability architecture. Internal audit is an independent, objective assurance and advisory function conducted in accordance with the International Professional Practices Framework® (IPPF®), the same framework that Canadian federal departments are required to conform to in accordance with the Treasury Board's *Policy on Internal Audit*.[1] When appropriately structured and independent, internal audit provides an additional layer of assurance over the design and operating effectiveness of relevant controls which helps identify gaps, strengthen accountability and support more reliable reporting of compliance.

An appropriately scoped internal audit function would complement, rather than duplicate or replace, the Commission's regulatory oversight and enforcement responsibilities.

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

Accordingly, The IIA respectfully recommends that the Standing Committee on Canadian Heritage consider the following proposed amendments to strengthen Bill C-34:

- Add a new section 25.1 requiring every regulated service operator to maintain an internal audit function that reports to the operator's board or equivalent governing body, with a risk-based audit plan that considers the operator's obligations under this Act.

- Add a statutory definition of "internal audit" to subsection 2(1) of the proposed *Digital Safety Act* to promote consistency of application across operators and with other federal legislation, including the *Critical Cyber Systems Protection Act* (enacted through Bill C-8, 2026)[2] and aligned with expectations from the Treasury Board's *Policy on Internal Audit*.[3].

- Require the internal audit function to periodically assess the reliability of the information in, and the effectiveness of the measures described in, the digital safety plan set forth in sections 42, 58 and 59, to increase the Commission's confidence in the material submitted by the operator.

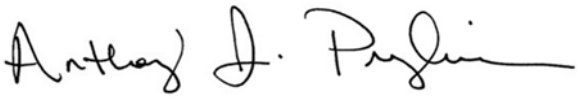
A complete clause-by-clause list of IIA recommendations is set out in the attached Annex A.

The IIA believes these recommendations represent a prudent approach for strengthening the Bill's existing accountability and transparency objectives. They would also provide operators with clear and internationally recognized standards upon which to build a properly structured internal assurance function.

Should you have any questions regarding this submission or wish to discuss how the internal audit profession can further help strengthen Bill C-34, please contact Ryan Singh, IIA Director of Advocacy (Canada), 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

[2] Bill C-8, An Act respecting cyber security, amending the Telecommunications Act and making consequential amendments to other Acts, 1st Session, 45th Parliament, 2026 (Royal Assent)

[3] "*Policy on Internal Audit*," 2023, Treasury Board of Canada Secretariat, Effective: June 15, 2023

ANNEX A

Clause-by-Clause Recommendations — Bill C-34, Safe Social Media Act

Section	Proposed Text to Add	Existing Provision (Context)	Rationale / Internal Audit Role
New s.25.1 (Part 1, Division 1)	"Every operator of a regulated service shall maintain an internal audit function that reports functionally to the operator's board or equivalent governing body, with a risk-based audit plan that considers the operator's obligations under this Act.	s.25 requires operators to keep records necessary to determine compliance but imposes no independent testing or governance-reporting requirement.	Establishes an independent, objectively reporting internal audit function consistent with the IIA's International Professional Practices Framework® (IPPF®) as a foundational internal assurance mechanism.
Definitions, s.2(1)	"**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."	Because the proposed amendments would introduce internal audit into the Act, a statutory definition is required to ensure consistent interpretation by operators and the Commission.	A statutory definition removes ambiguity for operators and the Commission alike and mirrors the definition the Standing Committee on Public Safety and National Security incorporated into Bill C-8 and recommended for Bill C-22, promoting legislative consistency.
s.42(1) — Digital safety plan (social media)	Add paragraph: "(r) the digital safety plan shall include a statement, prepared by the operator's governing body, that explains whether the plan was subject to independent and objective assurance by the internal audit function."	s.42(1)(a)-(q) requires operators to self-report on risk assessments, measures implemented, and their effectiveness.	Directly supports the Commission's mandate under s.15(b) to ensure operators are transparent and accountable by acknowledging whether the plan was subjected to the independent assurance of the internal audit function.

Section	Proposed Text to Add	Existing Provision (Context)	Rationale / Internal Audit Role
s.32(1)-(2) — Duty to implement measures (harmful content)	Add subsection: "The internal audit function shall periodically assess the design and operating effectiveness of the measures referred to in subsection (1) against the factors listed in subsection (2)."	The Commission determines "adequacy" of harmful-content measures using the factors in s.32(2), based on operator-provided information.	Adequacy and effectiveness testing are core to internal audit methodologies. Independent testing gives the Commission verifiable evidence rather than operator self-assessment alone.