

August 4, 2025

Philippe Dufresne
Privacy Commissioner of Canada
Office of the Privacy Commissioner of Canada
30 Rue Victoria
Gatineau, QC J8X 2A1

RE: IIA Response to a Consultation on the Development of a Children's Privacy Code

Dear Mr. Dufresne:

On behalf of The Institute of Internal Auditors Canada (IIA Canada) – the professional organization representing more than 8,600 internal auditors across Canada and part of a global network of over 265,000 members – I am pleased to provide comments in response to the Office of the Privacy Commissioner's (OPC) exploratory consultation on the development of a children's privacy code.

There is no question that the rapid evolution of technology – particularly the proliferation of artificial intelligence – has fundamentally reshaped the digital environment in which Canadian children live, learn, and interact. While this transformation brings immense potential, it also introduces serious risks to children's safety and privacy. Around the world, privacy regulators are responding with proactive measures to safeguard children and mitigate both current and emerging harms. Canada must not be an exception.

As the OPC considers policy options to enhance data privacy protections for children, IIA Canada recommends the establishment of a strong, independent internal audit function within organizations that collect, use, or manage children's data.

An internal audit function – operating in accordance with the [International Professional Practices Framework®](#) – provides an organization's governing body (i.e. board of directors) with objective assurance over data privacy-related risk management and internal control processes. By leveraging a deep understanding of the organization's operations, internal audit conducts targeted evaluations designed to strengthen data security and promote accountability. This integrated oversight is important because it ensures the professionals performing assessments possess a thorough knowledge of the organization's strategic goals, culture, processes, and risk appetite. These powerful insights produce audits that provide a governing body with substantive and actionable information.

In an increasingly connected digital world, the dangers of data privacy violations demand practical and effective safeguards. A well-structured internal audit function strengthens private-sector transparency and accountability. It not only provides governing bodies with critical assurance on control effectiveness but also helps build public confidence that children's data is securely managed and responsibly used.

IIA Canada stands ready to support the OPC in the development of a strong, practical, and enforceable children's privacy framework.

Should you have any questions regarding this letter or wish to receive a briefing on the internal audit profession, please contact me directly at Ryan.Singh@TheIIA.org.

Sincerely,

A handwritten signature in blue ink, appearing to read 'RR Singh', is positioned below the 'Sincerely,' text.

Ryan R. Singh
Director, Advocacy (Canada)
The Institute of Internal Auditors Canada