**How This Affects YOU:**

**For audit teams where audit work is currently underway, continue using your current TeamMate file, but update it using the following *Table of Changes*,as soon as possible, to incorporate changes that are effective immediately.**

* Import relevant audit procedures as needed using “Get Programs”, and replace sub-folders and/or audit procedures where work has not yet started.
* **Do not make changes to audit procedures that are completed.**
* **Save this document in your TeamMate file** under the “**Significant Judgment” subfolder** and link to it as necessary.

For **audit teams** **that have not yet created their TeamMate file (Spring 2019 or later)**, changes are already incorporated into the new TeamStore for Performance Audits that is now available.

**If you have questions or need assistance, please contact the Direct Engagement Practice Team, using the** DEPT mailbox.

**Table of Changes to Performance Audit TeamMate Procedures (including related templates, guidance, and sections of the DE Manual) – November 2017**

Changes identified in **“bold”** are considered more significant.

| **#** | **Current TM Procedures** **(Nov. 2016)** | **Updated TM Procedures** **(Nov. 2017)** |  | **Type of Change** |  | **In effect for audits reporting in** |
| --- | --- | --- | --- | --- | --- | --- |
| **Spring 2018** | **Spring 2018** | **Spring 2018** | **Fall 2018** | **Fall 2018** | **Fall 2018** | **Spring 2019 or later** |
| **Audit Procedures** | **Related Templates/Guidance****(for a comprehensive list of updates to templates and guidance, refer to Updates to templates and guidance)** | **Related Audit Manual****(for a comprehensive list of updates to the DE Manual, refer to Updates to the Direct Engagement Manual)** | **Territorial** | **CESD** | **AG** | **CESD** | **AG** | **Territorial** | **AG****CESD****Territorial** |
|  | A.1.PRG –Audit Approval (Nov-2015) | A.1.PRG-Audit Approval (Nov-2017) | Updated for changes to committees and new roles and responsibilities | Audit Report Submission - updated | 1510 Selection of performance audit topics - updated |  |  |  |  |  |  | **yes** |
|  | A.1.PRG - Open File and Create Project Codes (Nov-2015) |  A.1.PRG – Open File and Create Project Codes (Nov-2017) | Updated for new roles and responsibilities | None | None |  |  |  |  |  |  | **yes** |
|  | A.1.PRG - Budget (Nov-2015) | A.1.PRG – Budget (Nov-2017) | Updated for new roles and responsibilities | Performance Audit Product change Request form – NEW  | None |  |  |  |  |  |  | **yes** |
|  | A.1.PRG – Key Steps & Dates (Nov-2015) | A.1.PRG - Key Steps & Dates (Nov-2017) | **Clarification of guidance for obtaining the entity’s language preference for the audit.** **Reminder to teams that T-minus production dates should be set after the entity confirms its language preference.** | None | None |  |  |  |  |  |  | **yes** |
| 1. **2**
 | A.1.PRG - PAPAMC Dashboard (Nov-2015) | DELETED | N/A  | Dashboard for the PAPMC - DELETED | N/A |  |  |  |  |  |  | **yes** |
| 1. **3**
 | A.1.PRG –IF APPLICABLE – Cancellation of an Audit (Nov-2016) | A.1.PRG - IF APPLICABLE—Cancellation of an Audit (Nov-2017) | Updated for new roles and responsibilities | None | None |  |  |  |  |  |  | **yes** |
|  | A.2.PRG – Ethical and Independence Requirements (Nov-2016) | A.2.PRG – Ethical and Independence Requirements (Nov-2017) | Updatedthe guidance on the jurisdiction and location of the report. | None | 7030 Drafting the audit report - updated |  |  |  |  |  |  | **yes** |
|  | A.2.PRG – Team Meetings (Nov-2015) | N/A | N/A | Kick-off Meeting Checklist - updated | None |  |  |  |  |  |  | **yes** |
| 1. **4**
 | A.3.PRG –Letter of Notification and Solicitor-Client Privilege (Nov-2016) | A.3.PRG –Letter of Notification and Solicitor-Client Privilege (Nov-2017) | **Added note that audit team needs to ensure response letter is signed by deputy head or, if not, evidence of delegated authority is needed.**Updated for new roles and responsibilities | Letter of Notification and Solicitor-Client Privilege -updated | None |  |  |  |  |  |  | **yes** |
|  | A.3.PRG –Introductory Meeting with Entity (Nov-2016) | A.3.PRG –Introductory Meeting with Entity (Nov-2017) | **Added an item to discuss with the entity. If letters are not signed by the appropriate official, the audit team will request documented evidence of delegation of authority.** **Updated to clarify that the entity is to inform the OAG audit team by email of its language preference for the Audit Plan Summary, PX draft, and Transmission draft.**  | What to Expect: An Auditee’s Guide to the Performance Audit Process - updated[What to Expect: An Auditee's Guide to the Performance Audit Process](http://localhost/intranet/performance-audits/templates/OAG-Entity_Relations_15583E.pptx) (presentation deck) - updated | None |  |  |  |  |  |  | **yes** |
|  | A.4.PRG –Management of Controlled Documents (Nov-2016) | A.4.PRG –Management of Controlled Documents (Nov-2017) | **New OAG Policy – at request of entity, team may provide a maximum of two (2) hard copies of OAG controlled documents.****Non-entity officials may obtain OAG controlled documents through CODI but only if confirmed by the entity.** **Updated guidance – controlled documents sent to OAG external parties should be through CODI, and hard copies only under exceptional circumstances.** | CODI Instructions for Entity Officials – updatedCODI Guidance for OAG Employees - updated | 9020 Management of controlled documents – updated |  |  |  |  |  |  | **yes** |
|  | A.5.PRG –Engagement Risk (and Team Competency) Assessment (Nov-2016) | A.5.PRG –Engagement Risk (and Team Competency) Assessment (Nov-2017) | Audit teams to consult with and submit the completed ERAT to DEPT for QR assessment.Updated for new roles and responsibilities Clarification - submit ERAT after AG meeting *or* Early Planning Phase Advisory Committee Meeting  | Engagement Risk Assessment template – updated  | 4010 Understanding the subject matter in planning an audit – updated4020 Risk Assessment – updated  |  |  |  |  |  |  | **yes** |
|  | A.6.PRG - Early Planning Phase Advisory Committee Meeting (Nov-2015) | A.6.PRG - Early Planning Phase Advisory Committee Meeting (Nov-2017) | **REVISED POLICY – if AG attends meeting, a separate AG briefing at this stage may not be necessary.**Updated guidance for when audit team sends controlled documents to OAG external parties  | None | 2050 Advisory committee meetings - updated |  |  |  |  |  |  | **yes** |
|  | A.6.PRG - Early AG Engagement Meeting (Nov-2015) | A.6.PRG - Early AG Engagement Meeting (Nov-2017) | **REVISED POLICY – This meeting is mandatory if the AG did not attend the Early Planning Phase Advisory Committee Meeting.** | None | 2040 Discussions with the Auditor General - updated |  |  |  |  |  |  | **yes** |
|  | B.1.PRG - Documentation of Significant Judgments (Nov-2015) | B.1.PRG - Documentation of Significant Judgments (Nov-2017) | Clarification of engagement leader responsibilities for review of substantiation.  | Checklist for Sign-offs in TeamMate - updated | None |  |  |  |  |  |  | **yes** |
| 1. **1**
 | C.1.PRG –INSTRUCTIONS—Knowledge of the Subject Matter (Nov-2015) | C.1.PRG –INSTRUCTIONS—Knowledge of the Subject Matter (Nov-2017) | Additional guidance for team to ask the entity PX if Departmental Audit Committee has recently produced information that could impact the audit | None | 4010 Understanding the subject matter in planning an audit - updated |  |  |  |  |  |  | **yes** |
|  | C.1.PRG - Additional Considerations to Understand the Subject Matter (Nov-2015) | C.1.PRG - Additional Considerations to Understand the Subject Matter (Nov-2017) | Clarification to teams on how to ask entities the three inquires as required by standards. Additional guidance for audit team to consider annual attest audit team work.  | None | 4010 Understanding the subject matter in planning an audit – updated 4042 Audit scope and approach – updated |  |  |  |  |  |  | **yes** |
|  | C.2.PRG - Functional Risk Identification (Nov-2015) | C.2.PRG - Functional Risk Identification (Nov-2017) |  Added clarification that E&SD specialist team may request access to TeamMate audit file | Functional Risk Identification template - updated | 4020 Risk Assessment – updated  |  |  |  |  |  |  | **yes** |
|  | C.2.PRG –Subject Matter Assessment of Risk and Preliminary Scoping Decisions (Nov-2016) | N/A | None | Subject Matter Assessment of Risks (SMART) template - updated | 4020 Risk Assessment – updated4042 Audit scope and approach –updated |  |  |  |  |  |  | **yes** |
| 1. **1**
 | C.2.PRG –Understanding Controls and Updating Scoping Decisions (Nov-2016) | N/A | None | Controls Assessment Template (CAT) - updated | 4025 Internal Controls – updated |  |  |  |  |  |  | **yes** |
| 1. **1**
 | C.2.PRG – IF APPLICABLE —Planning Phase Advisory Committee Meeting (Nov-2016) | C.2.PRG – IF APPLICABLE—Planning Phase Advisory Committee Meeting (Nov-2017) | **Updated guidance – controlled documents sent to OAG external parties should be through CODI, and hard copies only under exceptional circumstances.** | None | 2050 Advisory committee meetings – updated |  |  |  |  | **yes** | **yes** | **yes** |
|  | C.2.PRG - Planning Phase AG Briefing (Nov-2015) | C.2.PRG - Planning Phase AG Briefing (Nov-2017) | **REVISED POLICY – This meeting is mandatory if the AG did not attend the Planning Phase Advisory Committee Meeting.** | None | 2040 Discussions with the Auditor General - updated |  |  |  |  | **yes** | **yes** | **yes** |
|  | C.3.PRG - Prepare Audit Plan Summary (Nov-2015) |  C.3.PRG - Prepare Audit Plan Summary (Nov-2017) | **REVISED POLICY – team may provide a maximum of 2 copies of the controlled APS****Added step – if an entity is scoped out, the audit team must inform the controller’s group and DEPT** | Audit Plan Summary – updated[Audit Plan Summary Letter to the Deputy Head](http://localhost/intranet/performance-audits/templates/OAG-APS_Letter_Deputy_Head_15539E.docx) – updatedEntity Scoped Out of the Audit Letter – updatedCODI Instructions for Entity Officials – updated CODI Guidance for OAG Employees – updated | 4090 Audit plan summary for performance audits – updated9020 Management of controlled documents - updated  |  |  |  | **yes** | **yes** | **yes** | **yes** |
| 1. **1**
 | C.3.PRG –Response to APS from Entity (Nov-2016) | C.3.PRG –Response to APS from Entity (Nov-2017) | **Added note that audit team needs to ensure response letter is signed by deputy head and, if not, evidence of delegated authority is needed.** |  None | 4090 Audit plan summary for performance audits – updated |  |  |  |  |  |  | **yes** |
| 1. **1**
 | C.5.PRG –Engagement Leader—Examination Approval (Nov-2016) | C.5.PRG –Engagement Leader—Examination Approval (Nov-2017) | Updated for new roles and responsibilities. | None | None |  |  |  | **yes** | **yes** | **yes** | **yes** |
|  | D.1.PRG –INSTRUCTIONS—Work on Audit Programs (Nov-2016) | D.1.PRG –INSTRUCTIONS—Work on Audit Programs (Nov-2017) | Minor editorial changes. | Finding blocks for the performance audit reports – updated Writing an Audit Report – Deleted | 7030 Drafting the Audit Report - updated |  |  |  |  | **yes** | **yes** | **yes** |
| 1. **1**
 | D.2.PRG –Report Mapping Session (Nov-2015) | D.2.PRG –Report Mapping Session (Nov-2017) | Updated to clarify that audit teams are not responsible for the 200 word message. | Finding blocks for the performance audit report – updated | 7030 Drafting the audit report –updated |  |  |  | **yes** | **yes** | **yes** | **yes** |
|  | D.2.PRG - Finding Blocks Discussion with the AG (Nov-2015) | D.2.PRG - Finding Blocks Discussion with the AG (Nov-2017) | Updated for new roles and responsibilities | None | 2040 Discussions with the Auditor General – updated |  |  |  | **yes** | **yes** | **yes** | **yes** |
| 1. **2**
 | D.2.PRG –Prepare Internal Draft and Consult Internally (Nov-2016) | D.2.PRG –Prepare Internal Draft and Consult Internally (Nov-2017) | Minor editorial changes. | Performance Audit Report – updated Instructions for completing the report template for performance audits – updated Independent Review Report template – updated  | 7030 Drafting the audit report – updated7040 Audit conclusion – updated8020 Recommendations and entity responses – updated 11010 Studies – updated  |  |  |  | **yes** | **yes** | **yes** | **yes** |
| 1. **2**
 | D.2.PRG – IF APPLICABLE —Examination Phase Advisory Committee Meeting (Nov-2016) | D.2.PRG – IF APPLICABLE—Examination Phase Advisory Committee Meeting (Nov-2017) | **Updated guidance – controlled documents sent to OAG external parties should be through CODI, and hard copies only under exceptional circumstances.** | None | 2050 Advisory committee meetings – updated |  |  |  | **yes** | **yes** | **yes** | **yes** |
| 1. **2**
 | E.1.PRG – Prepare PX Draft (Nov-2016) | E.1.PRG – Prepare PX Draft (Nov-2017) | **Added steps to clarify the review and sign off of high risk substantiation and source documents**.**Clarification of guidance for when bilingual drafts are requested.** | PX Draft External Advisers Clearance Letter – updated Checklist for Preparing the Principal's (PX) Draft – updated  | 8019 Submitting the principal’s (PX) draft and transmission draft – updated2040 Discussions with the Auditor General - updated |  |  | **yes** | **yes** | **yes** | **yes** | **yes** |
| 1. **2**
 | E.1.PRG –PX Draft to Entity (Nov-2016) | E.1.PRG –PX Draft to Entity (Nov-2017) | Updated for new roles and responsibilitiesReminder to teams that they need to save an unprotected version of the PDF in Teammate. | [Entity PX Draft Audit Report Letter](http://localhost/intranet/performance-audits/templates/OAG-PX_Draft_Entity_Letter_PA_15555E.docx) – updatedCODI Guidance for OAG Employees – updatedCODI Instructions for Entity Officials – updated | 9020 Management of controlled documents - updated |  |  | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.1.PRG –IF APPLICABLE —PX Draft Excerpts to Third Parties (Nov-2016) | E.1.PRG –IF APPLICABLE—PX Draft Excerpts to Third Parties (Nov-2017) | **Updated guidance – controlled documents sent to OAG external parties should be through CODI, and hard copies only under exceptional circumstances.** | Third Party Letter - updated | 9020 Management of controlled documents - updated  |  |  | **yes** | **yes** | **yes** | **yes** | **yes** |
| 1. **2**
 | E.1.PRG –Date of the Report and Subsequent Events Before the Date of the Report (Nov-2016) | E.1.PRG –Date of the Report and Subsequent Events Before the Date of the Report (Nov-2017) | Updated for new roles and responsibilities. | None | 8030 Subsequent events – updated |  |  | **yes** | **yes** | **yes** | **yes** | **yes** |
| 1. **2**
 | E.1.PRG –Revised PX Draft as Result of Comments Received (Nov-2016) | E.1.PRG –Revised PX Draft as Result of Comments Received (Nov-2017) | Updated for new roles and responsibilities.Also highlight need for documented evidence of delegation of authority if the letters are not signed by the appropriate official. | [Checklist—Assurance on the application of reporting standards and policies](http://localhost/intranet/performance-audits/templates/OAG-Standards_Checklist_15674E.docx) - updated | None |  | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
| 1. **2**
 | E.2.PRG –INSTRUCTIONS—Substantiation (Nov-2016) | E.2.PRG –INSTRUCTIONS—Substantiation (Nov-2017) | **Added steps to clarify the review and sign-off of high risk substantiation and source documents.**Clarified explanation of what represents higher risk paragraphs or sections. | None | None |  |  | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.4.PRG - Prepare Transmission (DM) Draft for Production (Nov-2015) | N/A | None | Checklist for Preparing the Transmission Draft and Final Report – updated  | 8019 Submitting the principal’s (PX) draft and transmission draft - updated8030 Subsequent events – updated |  | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
| 1. **2**
 | E.4.PRG –Transmission (DM) Draft to Entity (Nov-2015) | E.4.PRG –Transmission (DM) Draft to Entity (Nov-2017) | **New OAG Policy – at request of entity, team may provide a maximum of two (2) hard copies of OAG controlled documents.****Deleted guidance step for sending translated DM draft later when entity requested bilingual drafts since draft is to be sent in both languages simultaneously.****Added step – can provide entity CAEs or staff with advance copy of final report.**Reminder to teams that they need to save an unprotected version of the PDF in Teammate.. | Entity Transmission Draft Audit Report Letter - updatedEntity Hard Copy Transmission Draft Audit Report Letter – updatedCODI Guidance for OAG Employees – updated CODI Instructions for Entity Officials – updatedEntity Transmission Translated Draft Audit Report Letter - DELETED | 8019 Submitting the principal’s (PX) draft and transmission draft – updated 9020 Management of controlled documents – updated |  | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.4.PRG - Subsequent Events After the Date of the Report (Nov-2015) | E.4.PRG - Subsequent Events After the Date of the Report (Nov-2017) | Updated for new roles and responsibilities | None | 8030 Subsequent events – updated |  | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.4.PRG – Revised Transmission (DM) Draft as a Result of Comments Received (Nov- 2015) | E.4.PRG – Revised Transmission (DM) Draft as a Result of Comments Received (Nov- 2017) | Highlighted need for documented evidence of delegation of authority if the letters are not signed by the appropriate official.Updated for new roles and responsibilities. | None | None | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.5.PRG – Engagement Leader – Approval for Publication (Nov-2015) | E.5.PRG – Engagement Leader – Approval for Publication (Nov-2017) | Updated for new roles and responsibilities | None | None | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.6.PRG – Preparation for Tabling (Nov-2015) | E.6.PRG – Preparation for Tabling (Nov-2017) | Updated for new roles and responsibilities | Entity Translation of Final Audit Report Letter – updated  | 8090 Preparation for tabling of performance audit reports – updated  | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.7.PRG – IF APPLICABLE—Additional Issues for the Entity (Nov-2016) | E.7.PRG - IF APPLICABLE—Additional Issues for the Entity (Nov-2017) | Updated for new roles and responsibilities | Management Letter – updated | 8020 Recommendations and entity responses - updated | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
| 1. **3**
 | F.1.PRG –Assembly of the Final Audit File (Nov-2016) | F.1.PRG –Assembly of the Final Audit File (Nov-2017) | Updated for new roles and responsibilities | None | 9020 Management of controlled documents – updated | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |