[Date]

Template letter to send to a successor auditor when the successor auditor requests to know whether there are any circumstances which would prevent the successor auditor from accepting an engagement previously held by the predecessor auditor.

Acknowledgement by Predecessor Auditor

Jul-2013

Template Owner: Audit Services

Maintained by: Design and publishing

[Name of the recipient (successor auditor)]

[Title]

[Name of recipient organization]

[Building name]

[Street number and name, Floor, Tower, Suite]

[City, Province]  [Postal code]

Dear [Civil title and surname of the recipient]:

We have previously audited, in accordance with Canadian generally accepted auditing standards, the [consolidated] financial statements of [Entity] [and its subsidiaries] (the entity) as at [31 December 2010] and [31 December 2009] and for the years then ended. Our auditor’s report on these [consolidated] financial statements was dated [report date].

We have neither issued an auditor’s report nor performed any audit procedures since the auditor’s report date, [report date]. Significant events may have occurred since this date. This letter does not constitute a reissuance of our auditor’s report.

You have inquired about whether there are any circumstances that should be taken into account in deciding whether or not to accept the engagement previously held by us. According to the Rules of Professional Conduct of [Institute or Order], we are obliged to respond to this request. As such,

[we are not aware of any circumstances that might influence your decision regarding whether or not to accept the engagement.]

[OR]

[there are circumstances that should be considered that might influence your decision regarding whether or not to accept the engagement.]

Yours sincerely,

[to be signed—Office of the Auditor General of Canada]
240 Sparks Street
Ottawa, Ontario  K1A 0G6