[Date]

Template letter to send to the audit entity when a successor auditor requests to know whether there are any circumstances which would prevent the successor auditor from accepting an engagement previously held by the Office of the Auditor General of Canada and/or when the successor auditor requests to see our working papers.

Confirmation Letter to Entity

Jul-2013

Template Owner: Audit Services

Maintained by: Design and publishing

[Name of the recipient]

[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.

We have been contacted by [Name of successor auditor] because they are seeking confirmation from us that we are not aware of any circumstances that would prevent them from accepting the engagement. According to the Code of Professional Conduct of [Institute or Order] we are obliged to respond to this request. The Code of Professional Conduct of [Institute or Order] also require that we cooperate with the successor auditor by providing reasonable and necessary information concerning our audit.

[We have enclosed a suggested letter⎯for the entity to send to the OAG—which requests the OAG to supply reasonable and necessary information to [name of successor auditor]. In this regard, the suggested letter instructs the OAG to transfer all property of the entity that is in the OAG’s possession to [name of successor auditor OR [Entity] [and its subsidiaries].]

[OR]

[The OAG confirms that you have requested us to supply reasonable and necessary information to [successor auditor]. You have instructed the OAG to [transfer all of the entity’s property to [Entity] [and its subsidiaries] OR transfer all of the entity’s property to the successor auditor].]

Yours sincerely,

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

Enclosure

Acknowledged and agreed:

[Name of audit entity]

By:

|  |  |  |
| --- | --- | --- |
|  |  |  |
| [Name][Title] |  | [Date] |

### [Use Department/Agency letterhead as appropriate]

[Date]

[Name of the recipient]

[Title]

Office of the Auditor General of Canada

240 Sparks Street

Ottawa, Ontario  K1A 0G6

Dear [Civil title and surname of the recipient]:

We are requesting that the Office of the Auditor General of Canada (OAG) supply reasonable and necessary information, as required by the applicable Code of Professional Conduct, to [name of successor auditor] concerning the following audits: [insert name of audits].

In this regard, we are instructing you to promptly transfer all of our property in the OAG’s possession to [name of successor auditor OR [Entity] [and its subsidiaries]].

Yours sincerely,

[Name]
[Title]
[Branch/Sector]