[Date]

Letter for Solicitor-Client Privilege

Oct-2023

Template Owner: Audit Services

Maintained by: Design and publishing

[Civil title, Name and Surname of the recipient—Senior ADM Contact OR President/CFO]

[Title]

[Name of service or division]

[Department name, agency or business]

[Building name]

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

[City, Province]  [Postal code]

Dear [Civil title and surname of the recipient]:

We wish to inform you that we are beginning an audit of the financial statements of [Entity Name] for the year ended [day month year].

During the audit, we may request access to documents that may be subject to solicitor-client and other privileges. When we request access to any such documents, we do so pursuant to our powers under the *Auditor General Act* [\*or the *Financial Administration Act*]. Consequently, the disclosure of such documents by your organization is in compliance with the statutory requirements contained in the *Auditor General Act* [\*or the *Financial Administration Act*]and therefore the intention is not to waive any privilege attached to the documents. In addition, all documents disclosed to the Office of the Auditor General of Canada (OAG) for these purposes will be treated in strict confidence, and all present administrative arrangements with respect to the use of such documents will continue.

A suggested letter of acknowledgment is attached for your convenience. Should you have any questions in this regard, please do not hesitate to contact me at [contact information of Engagement Leader].

Yours sincerely,

[Name of Engagement Leader]

Principal  
240 Sparks Street  
Ottawa, Ontario  K1A 0G6

Enclosure: Acknowledgement letter template

c.c.: [Name of OAG General Counsel], OAG General Counsel, Legal Services Branch

(\*) Choose as appropriate from the following:

* related to the Public Accounts audit—*Auditor General Act* (Sections 5 and 6)
* related to Section 11 audits—*Auditor General Act* (Section 11)
* related to the audits of Crown corporations—*Financial Administration Act*

### ACKNOWLEDGEMENT LETTER

[Date]

[Civil title and name of the Engagement Leader]

[Title]

Office of the Auditor General of Canada

240 Sparks Street

Ottawa, Ontario  K1A 0G6

Dear [Civil title and surname of the recipient]:

This is to acknowledge your letter dated [day month year] regarding your audit of the financial statements of [Entity Name] for the year ended [day month year].

We will comply with any requests that you or your staff make for access to relevant documents under the control of [Entity Name], including documents to which solicitor-client privilege is attached. Disclosure of such documents will be made in strict compliance with the duty imposed by the *Auditor General Act* [\*or the *Financial Administration Act*] and does not constitute an intention to waive any privilege attached to the disclosed documents.

Yours sincerely,

[Contact Person]  
[Department or Agency OR Crown corporation]

c.c.: [Name of the entity’s Legal Services]

(\*) Choose as appropriate.