Folder	Subfolder	Audit Procedures	Proposed Changes
A: Engagement Management	A.1: Project Management	TeamMate Protocol (Nov-2012)	Put together
		Electronic sign-off in TeamMate (Nov-2011)	
		Open File at Records (Nov-2011)	
	New Subfolder: Significant Judgments (including PX Checklist)	Chapter Submission (Nov-2012)	Merge
		Budget (Nov-2012)	
		Project Codes (Nov-2012)	
		Key Steps & Dates (Nov-2011)	
		Audit Risk (Nov-2011)	Merge
		Cancellation of an Audit (Nov-2011)	
	A.2: Team Members	Team Competency (Nov-2012)	
		Use of Specialists as Team Members (Nov-2011)	
		Ethical and Independence Requirements (Nov-2011)	Delete - Managed outside TM
		Performance Objectives (Nov-2011)	
		Team Meetings (Nov-2012)	
	A.3: Information Management	Register of Audit Information Requested and Received (Nov-2012)	Merge and move under Entity Comm
		Register of Cabinet and TB Documents (Nov-2011)	
		Register of OAG Controlled Documents (Nov-2012)	
		Referencing Hard Copies (Nov-2011)	
	A.4: Entity Communication	On-going Entity Communication (Nov-2012)	Delete
		Key Contacts and OAG Liaison (Nov-2011)	
	New Subfolder: Risk Assessment	Notification Letter to Entity (Nov-2011)	Merged in May 2013
		Solicitor/Client Privilege Letter (Nov-2011)	
B: Consultations and Quality Review	B.1: Audit principal	Audit principal (Nov-2012)	Delete
	B.2: Audit AAG	Audit AAG (Nov-2012)	
	B.3: Product leader	Product leader (Nov-2012)	
	B.4: Quality reviewer	Quality reviewer (Nov-2012)	
	B.5: Internal Specialist - Legal services	Legal Services (Nov-2012)	Delete
	B.6: Internal Specialist - Communications	Communications (Nov-2012)	
	B.7: Internal Specialist - Environment	Environment (Nov-2012)	
	B.8: Performance Audit Practice Team	Performance Audit Practice Team (Nov-2011)	
	B.9: Internal Specialist - Other	Other Internal Specialists (Nov-2012)	
C: Planning	C.1: Understanding the Subject Matter and Environmental Risks	Knowledge of the Audit Subject (Nov-2012)	Merge
		Introductory Meeting with Entity (Nov-2012)	
		Stakeholders (Nov-2012)	
		Environmental Risks (Nov-2011)	
	C.2: Draft Audit Logic Matrix and Planning Phase AG Briefing	Draft Audit Logic Matrix (Nov-2011)	Merge
		Planning Phase AG Briefing (Nov-2012)	
	C.3: Advisory Committee	Advisers (Nov-2012)	Merge
		Planning Phase Advisory Committee Meeting (Nov-2012)	
	C.4: ALM Finalization	ALM Review Committee (Nov-2012)	
		ALM Finalization (Nov-2012)	
	C.5: Audit Plan Summary	Prepare Audit Plan Summary (Nov-2012)	
		Obtain Response to APS from Entity (Nov-2011)	
	C.6: Audit Programs and Examination Approval	Approved Audit Programs (Nov-2011)	Delete. Add instructions in sign-off
		Examination Approval Sign-off Instructions (Nov-2011)	
		Audit principal—Examination Approval Sign-off (Nov-2011)	
		Audit AAG—Examination Approval Sign-off (Nov-2011)	
		Quality reviewer—Examination Approval Sign-off (Nov-2011)	
		Product leader—Examination Approval Sign-off (Nov-2011)	

Integrate the TM Protocol in the Kick-off Meeting

Put in the same Subfolder: Audit Strategy

Split "Audit Programs" and "Examination Approval"

Folder	Subfolder	Audit Procedures	Proposed Changes
D: Examination	D.1: Examination Work, Preliminary Findings and AG Briefing	Audit Program Work (Nov-2012)	
		Presenting Preliminary Findings to the Entity (Nov-2012)	
		Examination Phase AG Briefing (Nov-2012)	Move together in the Internal Draft PRG
	D.2: Internal Draft and Consultation	Message Development Session (Nov-2012)	
		Prepare Internal Draft and Consult Internally (Nov-2011)	
	D.3: Advisory Committee	Examination Phase Advisory Committee Meeting (Nov-2012)	
	D.4: Main Points	Main Points (Nov-2012)	Delete and Merge into Prepare Internal Draft and Consult Internally
E: Reporting	E.1: PX Draft	Prepare PX Draft (Nov-2012)	
		PX Draft to External Advisers (Optional) (Nov-2011)	Merge
		PX Draft to Entity (Nov-2011)	
		Entity Comments on the PX Draft (Nov-2011)	
		PX Draft Excerpts to Third Parties (Nov-2011)	Merge
		Changes Resulting from Entity Comments on PX Draft (Nov-2012)	
	E.2: Chapter Content Approval	Completing Audit Work and Evidence Gathering (Nov-2012)	Delete. Add instructions in sign-off
		Legal Services—Approval Sign-off (Nov-2012)	
		Communications—Approval Sign-off (Nov-2012)	Delete
		Other Internal Specialist—Approval Sign-off (Nov-2012)	
		Quality reviewer—Sign-off on Significant Judgments and Conclusions (Nov-2012)	Merge
		Audit principal and AAG—Sign-off on Consultations and Compliance (Nov-2012)	
	E.3: Chapter Substantiation	Substantiation Approach (Nov-2011)	
		Substantiation Finalization (Nov-2012)	Delete. Add instructions in sign-off
	E.4: Transmission (DM) Draft and Publication	Prepare Transmission (DM) Draft for Production (Nov-2012)	
		Transmission (DM) Draft to Entity (Nov-2011)	
		Entity Responses (Nov-2011)	Add Checklist - Assurance on Application for Reporting
		Transmission (DM) Draft Ready for Publication (Nov-2012)	
		Audit AAG—Sign-off—Approval for publication (Nov-2012)	
		Product leader—Sign-off—Approval for Publication (Nov-2012)	
		Editorial Services—Approval Received (Nov-2012)	Delete. Managed by Communications
	E.5: Preparation for Report Tabling	AG Briefing Notes, News Release and Pre-Tabling Briefing (Nov-2011)	
		Notification to Entities and Stakeholders (Nov-2011)	
		Published Report (Nov-2011)	
	E.6: Management Letter and Additional Issues for Entity	Management Letter and Additional Issues for Entity (Nov-2011)	Deleted and Merge into A.3 "Register of OAG Controlled Documents"
	E.7: Return of Controlled Documents	Return of Controlled Documents (Nov-2012)	
F: Post-Tabling	F.1: Budget Variance	On-budget (Nov-2011)	Deleted and Merge into A.1
	F.2: Post-Audit Survey	Post-Audit Survey (Nov-2011)	
	F.3: External Correspondence and Media	External Correspondence (Nov-2011)	Delete. Managed outside TM
		Media Coverage (Nov-2012)	
		Parliamentary Committee Hearings (Nov-2011)	
	F.4: Audit File Completion	Assembly of the Final Audit File (Nov-2012)	
		Modifications After Finalizing the File (Nov-2011)	Delete
		Staff Assessments (Nov-2011)	Delete. Managed outside TM

Move "Chapter Substantiation" Up

Move under Approval for Publication

Split "Transmission (DM) Draft" and "Chapter Publication"

Merge

Merge

Color Codes:	Number of procedures
Not Audit Related	5
Instructions	13
Optional	20
Electronic Sign-off	11
Core audit procedures	41
Total	90