**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 2016 or later)**, changes are already incorporated into the new TeamStore for Performance Audits that is now available. See *Table of Changes*.

**If you have questions or need assistance, please contact the Performance Audit Practice Team, using the** PAPT mailbox.

**Table of Changes to Performance (Audit Procedures, Templates and Sections of the Manual – November 2014)**

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

| **#** | **Current TM Procedures** **(Nov. 2013)** | **Updated TM Procedures** **(Nov. 2014)** |  | **Type of Change** |  | **In effect for audits reporting in** |
| --- | --- | --- | --- | --- | --- | --- |
| **Feb-March 2015** | **Spring 2015** | **Fall 2015** | **Feb-March 2016** | **Spring 2016 or later** |
| **Audit Procedures** | **Templates** | **PA Manual** | **Territorial** | **AG** | **AG****CESD** | **Territorial** | **AG****CESD****Territorial** |
| 1 | A.1.PRG: Audit Approval (Nov-2013) | A.1.PRG: Audit Approval (Nov-2014) | The hardcopy document of the *Chapter Submission* does not need to be kept in the paper file. Scan and save it as electronic version and discard the paper version. | The *Chapter Submission* template was updated to integrate Value Added considerations. | Section *1510 - Selection of audit topics* was updated to reflect changes made to the planning process. |  |  |  |  | **yes** |
| 2 | A.1.PRG:Budget (Nov-2013) | A.1.PRG:Budget (Nov-2014) | **Integration of new roles and responsibilities regarding budgets (audit AAG vs. audit principal vs. director).** | None | None |  |  |  | **yes**Where feasible | **yes** |
| 3 | A.1.PRG: Key Steps & Dates (Nov-2013) | A.1.PRG: Key Steps & Dates (Nov-2014) | **The PX and DM drafts can be issued in one official language to audited entities (unless otherwise specified by the audited entity). Discussion should occur with entities during the Introductory Meeting with the Entity.** | **The *T-Minus Schedule* was updated to reflect various changes made in TeamMate and to integrate T-minus options depending if the drafts (PX and DM) are provided in both official languages or not.** | None |  |  |  | **yes** | **yes** |
| 4 | A.1.PRG: OPTIONAL—Cancellation of an Audit (Nov-2013) | A.1.PRG: OPTIONAL—Cancellation of an Audit (Nov-2014) | Minor changes made in the wording of the audit procedure. | None | None |  |  |  | **yes** | **yes** |
| 5 | A.2.PRG: Ethical and Independence Requirements (Nov-2013) | A.2.PRG: Ethical and Independence Requirements (Nov-2014) | **1-** The Internal Specialist, Values and Ethics is no longer listed as a specialist - need to contact Legal Services directly. **2- Changes made to roles and responsibilities (audit principal vs. audit director).** | None | None |  |  |  | **yes** | **yes** |
| 6 | A.2.PRG: OPTIONAL—Use of External Specialists (Nov-2013) | A.2.PRG: OPTIONAL—Use of External Specialists (Nov-2014) | Precision added to ensure that sign-off is done on working papers prepared by external specialists. | None | None |  |  | **yes**Where feasible | **yes** | **yes** |
| 7 | A.2.PRG: Team Meetings (Nov-2013) | A.2.PRG: Team Meetings (Nov-2014) | **Integration of new roles and responsibilities: audit principal vs. director.** | The*TeamMate Protocol* was updated to align it with version R10.3 of TM and to clarify the notion of preparer/reviewer for public documents saved in TM. | None |  |  |  | **yes** | **yes** |
| 8 | A.3.PRG: Letter of Notification and Solicitor-Client Privilege (Nov-2013) | A.3.PRG: Letter of Notification and Solicitor-Client Privilege (Nov-2014) | **Integration of new roles and responsibilities: audit AAG vs. audit principal vs. director.** | **The *Letter of Notification and Solicitor-Client Privilege* was updated to reflect changes made to controlled documents (electronically managed) and to reflect new signatory roles.** | None |  |  |  | **yes**Where feasible | **yes** |
| 9 | A.3.PRG: Introductory Meeting with Entity (Nov-2013) | A.3.PRG: Introductory Meeting with Entity (Nov-2014) | **The PX and DM drafts can be issued in only one language - if not otherwise specified by the audited entity.** | **The presentation: *What to Expect: An Auditee’s Guide to the Performance Audit Process* was updated to reflect the various changes made in the audit process.** | None |  |  |  | **yes**Where feasible | **yes** |
| 10 | A.4.PRG: Management of Controlled Documents (Nov-2013) | A.4.PRG: Management of Controlled Documents (Nov-2014) | **Complete review to reflect the new approach to electronically manage controlled documents.** | **1- The *Register of Controlled Documents* is now only used with external advisors and third parties. 2- The *Missing Numbered/Controlled Documents Letter* was removed. 3- New templates were created: *CODI Validation Form* and *CODI Email template* and new guidance documents: *CODI Guidance for OAG Employees; CODI Instructions for Entity Officials.*** | **Section *9020 Return of controlled documents* was changed to reflect the electronic management of controlled documents.** |  | **yes** | **yes** | **yes** | **yes** |
| 11 | A.5.PRG: Audit Risk (and Team Competency) Assessment (Nov-2013) | A.5.PRG: Audit Engagement Risk (and Team Competency) Assessment (Nov-2014) | **Integration of new roles and responsibilities: audit principal vs. director; and change made to the title of the procedure to better differentiate engagement risk vs. entity risk.** | **The *Assessment of Audit Engagement Risk* template was updated to remove the ALMRC and to reflect changes made to roles and responsibilities.** | None |  |  | **yes** | **yes** | **yes** |
| 12 | A.5.PRG: OPTIONAL—Entity Risk Assessment (Nov-2013) | A.5.PRG: Entity and Subject Matter Risk Assessment (Nov-2014) | **New mandatory approach to screen risks. The notion of continuance has been reintroduced.** | **The *Entity Risk Assessment Checklist* is replaced by a mandatory *Preliminary Screening Form on Subject Matter and Entity Risk.*** | **Section 4*010 Beginning the audit: understanding the entity and subject matter* was updated.** |  |  | **yes** | **yes** | **yes** |
| 13 | A.5.PRG: Environmental Risk Assessment (Nov-2013) | A.5.PRG: Environmental Risk Assessment (Nov-2014) | Minor changes made in the wording of the audit procedure. | None | None |  |  |  | **yes** | **yes** |
| 14 | None | **NEW** A.6.PRG: Early AG Briefing (Nov-2014) | **New procedure to reflect changes made to AG involvement. Early involvement at the Planning Phase of the audit.** | None | None |  |  |  | **yes** | **yes** |
| 15 | B.1.PRG: Documentation of Significant Judgments (Nov-2013) | B.1.PRG: Documentation of Significant Judgments (Nov-2014) | **The audit principal needs to document the approach taken to ensuring the sufficiency and appropriateness of the evidence gathered to support significant findings, conclusions and recommendations before the issuance of the DM draft.** | The *Checklist for Audit principal and AAG sign-off in TeamMate* was updated and changed for *Checklist for sign-offs in Teammate* (introducing sign-offs from DX, PL, QR, IS, and Legal). | None |  | **yes** | **yes** | **yes** | **yes** |
| 16 | B.2.PRG: OPTIONAL—Quality reviewer (Nov-2013) | B.2.PRG: OPTIONAL—Quality reviewer (Nov-2014) | **1- The quality reviewer no longer needs to sign off for Examination Approval (only for Chapter content approval).** **2-** The use of the *Disposition of Advice Received Through Consultation* template with the QR is optional. | **The *Quality Reviewer Checklist* was updated to integrate SE practice.** | None |  |  | **yes**Where feasible | **yes** | **yes** |
| 17 | C.1.PRG: INSTRUCTIONS—Knowledge of the Audit Subject (Nov-2013) | C.1.PRG: INSTRUCTIONS—Knowledge of the Audit Subject (Nov-2014) | **Teams need to meet with office personnel who have conducted prior engagement with the audited entity.** | None | Section 4*010 Beginning the audit: understanding the entity and subject matter* was updated. |  |  |  | **yes** | **yes** |
| 18 | C.2.PRG: Audit Logic Matrix (Nov-2013) | C.2.PRG: Audit Logic Matrix (Nov-2014) | **Integration of new roles and responsibilities: audit principal vs. audit AAG.** | **Value Added considerations were added into the *Audit Logic Matrix* template.** | *Section 4041 Audit objectives* was updated to add guidance on objectives. |  |  |  | **yes** | **yes** |
| 19 | C.2.PRG: OPTIONAL — Planning Phase Advisory Committee Meeting (Nov-2013) | C.2.PRG: OPTIONAL — Planning Phase Advisory Committee Meeting (Nov-2014) | **1- Integration of new roles and responsibilities: audit AAG vs. audit principal vs. audit director**. **2-** The procedure was moved before the Planning Phase AG Briefing to reflect changes made to the T-Minus Schedule. | None | Section 4*060 Advisory committee meeting during the planning phase* was updated to remove the reference to the ALMRC). |  |  |  | **yes** | **yes** |
| 20 | C.2.PRG: Planning Phase AG Briefing (Nov-2013) | C.2.PRG: Planning Phase AG Briefing (Nov-2014) | **Integration of new roles and responsibilities: audit AAG vs. audit principal vs. audit director.** | None | None |  |  |  | **yes** | **yes** |
| 21 | C.2.PRG: OPTIONAL—ALM Review Committee (Nov-2013) | **DELETED** | **The ALMRC is no longer needed and was removed from TeamMate.** | None | Section *4044 Developing the audit strategy: audit logic matrix* was updated to reflect the abolition of the ALMRC. |  |  |  | **yes** | **yes** |
| 22 | C.3.PRG: Prepare Audit Plan Summary (Nov-2013) | C.3.PRG: Prepare Audit Plan Summary (Nov-2014) | **Update made to reflect the process to electronically manage the APS as a controlled document.** | **The *Audit Plan Summary Letter to the Deputy Head / Lettre destinée à l’administrateur général – Sommaire du plan d’audit*, was updated to electronically manage the APS and to integrate new signatory roles.** | None |  |  | **yes** | **yes** | **yes** |
| 23 | C.3.PRG: Response to APS from Entity (Nov-2013) | C.3.PRG: Response to APS from Entity (Nov-2014) | Hardcopy documents received from the entity do not need to be kept into the paper file. Scan and save them electronically in TeamMate and discard the paper versions. | None | None |  |  | **yes** | **yes** | **yes** |
| 24 | C.4.PRG: Audit Programs (Nov-2013) | C.4.PRG: Audit Programs (Nov-2014) | **1- Integration of new roles and responsibilities: audit principal vs. audit director. 2- The use of the *Disposition of Advice Received Through Consultations* template is mandatory when consulting Internal Specialists.** | None | None |  |  | **yes**Where feasible | **yes** | **yes** |
| 25 | C.5.PRG: 1. Audit Principal—Examination Approval (Nov-2013) | C.5.PRG: 1. Audit Principal—Examination Approval (Nov-2014) | **Statement updated to reflect changes made to roles and responsibilities.** | None | None |  |  | **yes**Where feasible | **yes** | **yes** |
| 26 | C.5.PRG: 2. Audit AAG—Examination Approval (Nov-2013) | C.5.PRG: 2. Audit AAG—Examination Approval (Nov-2014) | **Statement updated to reflect changes made to roles and responsibilities.** | None | None |  |  | **yes**Where feasible | **yes** | **yes** |
| 27 | C.5.PRG: 3. OPTIONAL—Quality reviewer—Examination Approval (Nov-2013) | **DELETED**  | **The quality reviewer no longer needs to provide approval for examination. The procedure was removed from TeamMate.** | None | None |  |  | **yes**Where feasible | **yes** | **yes** |
| 28 | C.5.PRG: 4. Product leader—Examination Approval (Nov-2013) | C.5.PRG: 3. Product leader—Examination Approval (Nov-2014) | New numbering of the procedure with minor wording changes. | None | None |  |  | **yes**Where feasible | **yes** | **yes** |
| 29 | D.1.PRG: INSTRUCTIONS — Work on Audit Programs (Nov-2013) | D.1.PRG: INSTRUCTIONS — Work on Audit Programs (Nov-2014) | Changes made to reflect the new Report Mapping approach. A reference to the new *Finding Blocks* templatewas added. This template can be used during the preparation of draft findings Outline. | New *Finding Blocks* templatefor drafting info blocks. | Section *7030 Drafting the chapter*, was updated to integrate the new approach to draft a chapter and to provide guidance to draft conclusions. |  |  | **yes** | **yes** | **yes** |
| 30 | D.1.PRG: Presenting Preliminary Findings to the Entity (Nov-2013) | D.1.PRG: Presenting Preliminary Findings to the Entity (Nov-2014) | **Update made to ensure that preliminary findings presentations are done with senior entity officials.** | None | None |  |  | **yes** | **yes** | **yes** |
| 31 | D.2.PRG: Message Development Session (Nov-2013) | D.2.PRG: Report Mapping Session (Nov-2014) | **Changes made to reflect the new approach to develop messages using the Report Mapping approach and to get assistance from the Report Communications Team.** | **1- New *Finding Blocks* template*.* 2- New guidance document: *Writing an Audit Report.*** | **Section *8090 Preparation for tabling* was updatedto reflect changes made to the process.** |  |  | **yes** | **yes** | **yes** |
| 32 | None | **NEW** D.2.PRG: Pre-internal draft discussion with the AG (Nov-2014) | **New procedure to reflect changes made to AG involvement. Early involvement that focuses on key messages.** | None | **New Section 7*025 Pre-internal draft discussion with the Auditor General.*** |  |  | **yes** | **yes** | **yes** |
| 33 | D.2.PRG: Prepare Internal Draft and Consult Internally (Nov-2013) | D.2.PRG: Prepare Internal Draft and Consult Internally (Nov-2014) | **Changes made to reflect the use of the Report Mapping approach and the involvement of the Report Communications Team - when required by teams.** | **Redesigned *Chapter template* to align it with the Interactive Reporting Model approach. New *Instructions for completing the Chapter template*.** | **Section *8020 Recommendations and entity responses,* was updated to provide guidance on drafting recommendations and addressing entity responses.** |  |  | **yes** | **yes** | **yes** |
| 34 | D.2.PRG: Examination Phase AG Briefing (Nov-2013) | **DELETED** | **The Examination Phase AG briefing is no longer needed. If the AG is unable to attend the Examination Phase Advisory Committee, he will meet with the audit team during the Pre-internal Draft Discussion.** | None | **Section *7050 Examination Phase Auditor General Briefing* was removed.** |  |  | **yes** | **yes** | **yes** |
| 35 | D.2.PRG: OPTIONAL—Examination Phase Advisory Committee Meeting (Nov-2013) | D.2.PRG: OPTIONAL—Examination Phase Advisory Committee Meeting (Nov-2014) | **Integration of new roles and responsibilities: audit principal vs. audit director; and to reflect changes made to AG involvement.** | None | None |  |  | **yes** | **yes** | **yes** |
| 36 | E.1.PRG: Prepare PX Draft (Nov-2013) | E.1.PRG: Prepare PX Draft (Nov-2014) | **1- The first language edit is now optional (based on audit principal's decision); 2- the PX draft can be provided in one official language only (based on entity's preferences); 3- there are no longer any Main Points to be prepared; 4- the audit principal and the quality reviewer need to review the substantiation for areas considered as high risks.** | **The *Checklist for Preparing the PX Draft* was updated to reflect changes made to first language edit that is optional.** | **Section *8019 Submitting the chapter to the entity: PX draft and DM draft,* was updatedto align it with the revised process.** |  |  | **yes** | **yes** | **yes** |
| 37 | E.1.PRG: PX Draft to Entity (Nov-2013) | E.1.PRG: PX Draft to Entity (Nov-2014) | **1- A nuance was added regarding the PX draft that can be sent in one language only; 2- the submission of the PX draft is now managed electronically; 3- the AG, PL, Legal Services, QR (if any) and Editorial Services need to receive a copy of the PX draft when it is sent to the entity.** | **Review of the *Entity PX Draft Chapter Letter / Lettre destinée aux entités — Ébauche de chapitre du PX* to ensure it can be managed electronically.** |  | **yes** | **yes** | **yes** | **yes** |
| 38 | E.1.PRG: OPTIONAL—PX Draft Excerpts to Third Parties (Nov-2013) | E.1.PRG: OPTIONAL—PX Draft Excerpts to Third Parties (Nov-2014) | **1-** When references to third parties are too sensitive, the audit team should discuss with representatives of the third party - not necessary to meet. **2-** Hardcopy documents received from third parties do not need to be kept into the paper file. Scan and save them electronically in TeamMate and discard the paper versions. | None | None |  | **yes**Where feasible | **yes** | **yes** | **yes** |
| 39 | E.1.PRG: Revised PX Draft as Result of Comments Received (Nov-2013) | E.1.PRG: Revised PX Draft as Result of Comments Received (Nov-2014) | **1-** Explanation of the process to follow to receive entity comments with electronically managed controlled documents (when needed); **2- Update made to reflect changes made to AG involvement.** | None | None |  |  | **yes** | **yes** | **yes** |
| 40 | E.2.PRG: INSTRUCTIONS—Substantiation (Nov-2013) | E.2.PRG: INSTRUCTIONS—Substantiation (Nov-2014) | **The instructions were updated to clarify roles and responsibilities regarding substantiation before the issuance of the PX and DM drafts; to ensure that the substantiation is done at the appropriate time; and to clarify the level of effort needed.** | None | **Section *7060 Substantiating the chapter* was updated to clarify roles and responsibilities and ensure that the substantiation is done at the appropriate time.** |  | **yes**Where feasible | **yes** | **yes** | **yes** |
| 41 | E.3.PRG: 4. Audit AAG—Chapter Content Approval  | **DELETED** | **Integration of new roles and responsibilities: no need to get the approval from the audit AAG.** | None | **New Section - *8017 Chapter Content Approval and date of the report.*** | **yes**Where feasible | **yes** | **yes** | **yes** | **yes** |
| 42 | E.4.PRG: Prepare Transmission (DM) Draft for Production (Nov-2013) | E.4.PRG: Prepare Transmission (DM) Draft for Production (Nov-2014) | **The DM draft can be submitted in both official languages or in one language only, depending on entity’s preferences.** | **The *Checklist for Preparing the DM Draft and Final Chapter* was updated to reflect changes made to the process (bilingual DM draft or not; no main points; shaded sections of the A@G in the DM draft).** | None | **yes**Where feasible | **yes** | **yes** | **yes** | **yes** |
| 43 | None | **NEW** E.4.PRG: DM Draft Discussion with AG | **New meeting with the Auditor General, the audit AAG, PL, Report Communications, Editorial Services and Legal (as required) to review the DM Draft (three weeks before submitting it to the audited entity).** | None | **New Section - *8018- DM Draft Discussion with the Auditor General.*** | **yes**Where feasible | **yes** | **yes** | **yes** | **yes** |
| 44 | E.4.PRG: Transmission (DM) Draft to Entity (Nov-2013) | E.4.PRG: Transmission (DM) Draft to Entity (Nov-2014) | **1- Electronic submission of the DM Draft to the entity; 2- Explanation of to process to follow when the draft is sent in one official language or in both languages.** | **The *Entity Transmission Draft Chapter Letter / Lettre destinée aux entités — Ébauche de transmission*; and the *Entity Transmission Translated Draft Chapter Letter / Lettre destinée aux entités — Ébauche de transmission traduit* were updated to integrate the electronic management of controlled documents; reflect new signatory roles; add a reference to action plans; and explain why some sections of the DM draft are highlighted (to be used for A@G).** | None | **yes**Where feasible | **yes** | **yes** | **yes** | **yes** |
| 45 | E.4.PRG: Revised DM Draft as a Result of Comments Received (Nov-2013) | E.4.PRG: Revised DM Draft as a Result of Comments Received (Nov-2014) | Comments received from entities on hardcopy documents do not need to be kept into the paper file. Scan and save them electronically in TeamMate and discard the paper versions. | None | None | **yes** | **yes** | **yes** | **yes** | **yes** |
| 46 | E.6.PRG: AG Briefing Notes, News Release and Pre-Tabling Briefing (Nov-2013) | E.6.PRG: Preparation for Tabling (Nov-2014) | **Alignment of the procedure with the changes made to the process to prepare for tabling (i.e. preparation of the A@G; officials to review A@G at the Office; issuance of the final translated version of the DM draft - when the DM draft was sent in one official language only).** | **1- The *News Release* template was removed. 2- A new letter template: *Entity Translation of Final Chapter Letter / Lettre destinée aux entités - chapitre final traduit* was added.** | **Section *8090 Preparation for tabling* was updatedto reflect changes made to the process.** | **yes** | **yes** | **yes** | **yes** | **yes** |
| 47 | E.7.PRG: OPTIONAL - Management Letter and Additional Issues for the Entity (Nov-2013) | E.7.PRG: OPTIONAL—Additional Issues for the Entity (Nov-2014) | Minor changes in the wording of the audit procedure and the title was changed. | The *Management Letter* was updated to reflect new roles and responsibilities: letter signed by audit principal or audit director, but no longer by the audit AAG. | None | **yes** | **yes** | **yes** | **yes** | **yes** |
| 48 | F.1.PRG: Assembly of the Final Audit File (Nov-2013) | F.1.PRG: Assembly of the Final Audit File (Nov-2014) | Reminder for teams to clean up CODI at the end of the audit. | None | None |  | **yes** | **yes** | **yes** | **yes** |