**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 2017 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 Direct Engagement Practice Team, using the** DEPT mailbox.

**Table of Changes to Performance (Audit Procedures, Templates and Sections of the Manual – November 2015)**

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

| **#** | **Current TM Procedures** **(Nov. 2014)** | **Updated TM Procedures** **(Nov. 2015)** |  | **Type of Change** |  | **In effect for audits reporting in** |
| --- | --- | --- | --- | --- | --- | --- |
| **Spring 2016** | **Spring 2016** | **Fall 2016** | **Fall 2016** | **Fall 2016** | **Spring 2017 or later** |
| **Audit Procedures** | **Templates** | **Audit Manual** | **AG** | **CESD** | **CESD** | **AG** | **Territorial** | **AG****CESD****Territorial** |
|  | A.1.PRG: Audit Approval (Nov-2014) | A.1.PRG: Audit Approval (Nov-2015) | Change to reflect the new process to document the approval of the audit. Need to insert the email received from the Secretary of PAPMC. | The name of the *Chapter submission* was changed for *Audit Report Submission*. | 1510 *Selection of performance audit topics* *–* wasupdated to reflect the revised audit approval process. |  |  |  |  |  | **yes** |
| 1. **2**
 | A.1.PRG: Open File and Create Project Codes (Nov-2013) | A.1.PRG: Open File and Create Project Codes (Nov-2015) | Minor changes made in the wording of the audit procedure. | None | None |  |  |  |  |  | **yes** |
| 1. **3**
 | A.1.PRG: Budget (Nov-2014) | A.1.PRG: Budget (Nov-2015) | Minor changes made in the wording of the audit procedure. | The name of the *Chapter Budget* template was changed for *Audit Report Budget.* | 2010 *Project management* – was updated. |  |  |  |  |  | **yes** |
| 1. **4**
 | A.1.PRG: Key Steps & Dates (Nov-2014) | A.1.PRG: Key Steps & Dates (Nov-2015) | Minor changes made in the wording of the audit procedure. | **The *T-Minus Schedule* was updated to reflect various changes made in TeamMate.** | 2010 *Project management –* was updated. |  |  |  |  |  | **yes** |
|  | None | **NEW** A.1.PRG: PAPMC Dashboard (Nov.2015) | **NEW procedure to ensure that teams regularly inform PAPMC on progress made during the audit.**  | **NEW *Dashboard for the Performance Audit Practice Management Committee (PAPMC)*.** | None | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | A.1.PRG: OPTIONAL—Cancellation of an Audit (Nov-2014) | A.1.PRG: OPTIONAL—Cancellation of an Audit (Nov-2015) | Change made to formalize the requirement to inform the entity about the decision and reasons to cancel or postpone the audit. | None | 3011 *Acceptance and Continuance* *–* was updated. |  |  |  |  |  | **yes** |
|  | A.2.PRG: Ethical and Independence Requirements (Nov-2014) | A.2.PRG: Ethical and Independence Requirements (Nov-2015) | **Clarification regarding the period covered by the audit on the *Independence Confirmation* form. Covers at a minimum the period covered by the audit and ends when the assurance report is issued. The start date does not correspond to the date when the auditor joins the team and/or starts working on the audit.** | The *Independence confirmation* form was updated to clarify the period coved by the independence from (section H). | 1031 *Ethical requirements relating to an assurance engagement* *–* was updated.3031 *Independence* – *was* updated to reflect new roles and responsibilities. |  |  |  |  |  | **yes** |
|  | A.2.PRG: OPTIONAL—Use of External Specialists (Nov-2014) | A.2.PRG: OPTIONAL—Use of Experts (Nov-2015) | **Complete re-written of the procedure to reflect CSAE 3001 and new concepts.****External experts are no longer members of the engagement team.**  | None | **3090 *Use of specialists*****was replaced by new Section 2070 *Use of experts.*** |  |  |  |  |  | **yes** |
| 1. **9**
 | A.2.PRG: Team Meetings (Nov-2014) | A.2.PRG: Team Meetings (Nov-2015) | Minor changes made in the wording of the audit procedure. | None  | None |  |  |  |  |  | **yes** |
| 1. **1**
 | A.3.PRG: Letter of Notification and Solicitor-Client Privilege (Nov-2014) | A.3.PRG: Letter of Notification and Solicitor-Client Privilege (Nov-2015) | Minor changes made in the wording of the audit procedure. | **The *Letter of Notification and Solicitor-Client Privilege* - was updated to reflect CSAE 3001 requirement to inform deputy heads of the need to provide the audit team with a written representation at the Principal’s (PX) draft stage.** | **2030 *Communication with the audit entity: initial and ongoing –* was updated to reflect CSEA 3001 requirement regarding the need to obtain written representation.** |  |  |  |  |  | **yes** |
|  | A.3.PRG: Introductory Meeting with Entity (Nov-2014) | A.3.PRG: Introductory Meeting with Entity (Nov-2015) | **Change made to remind teams to discuss the new concept of written representation when the Principal’s (PX) draft will be submitted.** | None | 2030 *Communication with the audit entity: initial and ongoing – was* updated. |  |  |  |  |  | **yes** |
|  | A.4.PRG: Management of Controlled Documents (Nov-2014) | A.4.PRG: Management of Controlled Documents (Nov-2015) | Change made to reflect the fact that CODI can be used to send controlled documents to external parties, when it is technically possible. | *CODI Guidance for OAG Employees* and *CODI Instructions for Entity Officials*– were updated. | **9020 *Management of controlled documents* – adjustments made to the policy regarding hard copy controlled documents, to prevent leaks and protect the confidentiality of audit work.** | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | A.4.PRG: Management of Information Requested and Received (Nov-2013) | A.4.PRG: Management of Information Requested and Received (Nov-2015) | Minor changes made in the wording of the audit procedure. | None | Re-numbering of 1180 *Accessing/ requesting audit documentation* changed for 2060 *Accessing/ requesting audit documentation*. |  |  |  |  |  | **yes** |
|  | A.4.PRG: OPTIONAL - Management of Cabinet and TB Document (Nov-2013) | A.4.PRG: OPTIONAL - Management of Cabinet and TB Document (Nov-2015) | Minor changes made in the wording of the audit procedure. | None | Re-numbering of 1180 *Accessing/ requesting audit documentation* changed for 2060 *Accessing/ requesting audit documentation*. |  |  |  |  |  | **yes** |
|  | A.5.PRG: Audit Engagement Risk (and Team Competency) Assessment (Nov-2014) | A.5.PRG: Engagement Risk (and Team Competency) Assessment (Nov-2015) | **Complete re-written of the procedure to reflect CSAE 3001 and new risk approach.** | **The *Assessment of Audit Engagement Risk* template is renamed *Engagement Risk Assessment* template *(ERAT)* and has been significant revised (now includes PART A and PART B sign-offs).****NEW *Guide on risk-based planning and scoping for direct engagements*.** | 3061 *Engagement team: assigning and managing tasks* and 3011 *Acceptance and Continuance* – were updated to reflect new roles and responsibilities.**4010 *Understanding the subject matter for planning an audit* – was significantly modified.****NEW 4020 *Risk assessment*.** |  |  |  |  |  | **yes** |
|  | A.5.PRG: Entity and Subject Matter Risk Assessment (Nov-2014) | **DELETED** | **Procedures deleted and replaced by new risk approach under C.2.PRG.** | **The *Preliminary Screening Form on Subject Matter and Entity Risk* is deleted** | None |  |  |  |  |  | **yes** |
|  | A.5.PRG: Environmental Risk Assessment (Nov-2014) | **DELETED** | **Procedures deleted and replaced by new risk approach under C.2.PRG.** | **The *Environmental Risk Screening Tool for Performance Audits* is deleted** | None |  |  |  |  |  | **yes** |
|  | None | **NEW** A.6.PRG: Early Planning Phase Advisory Committee Meeting (Nov-2015) | **NEW procedure to reflect the early involvement of advisory committee members.**  | ***NEW Memorandum for Advisory Committee Meeting during Early Planning Phase (Bilingual)*** **NEW guidance document: *Auditor General’s Involvement and Advisory Committee Meetings***  | **NEW 2050 *Advisory committee meetings.*** |  |  |  |  |  | **yes** |
|  | A.6.PRG: Early AG Briefing (Nov-2014) | A.6.PRG: Early AG Engagement Meeting (Nov-2015) | **Change made to remind teams that the meeting with the AG is mandatory whether or not the Auditor General attended the Early Planning Phase Advisory Committee Meeting** | **NEW guidance document: *Auditor General’s Involvement and Advisory Committee Meetings.*** | **NEW 2040 *Discussions with the Auditor General.*** |  |  |  |  |  | **yes** |
|  | B.1.PRG: Documentation of Significant Judgments (Nov-2014) | B.1.PRG: Documentation of Significant Judgments (Nov-2015) | Minor changes made in the wording of the audit procedure. | **The *Checklist for sign-offs in TeamMate* was updatedto reflect changes made in TeamMate.** | 1042 *Applying professional judgment* – was updated.1143 *Documenting significant matters and related significant professional judgments* – was updated. |  |  |  |  |  | **yes** |
|  | B.2.PRG: OPTIONAL—Quality reviewer (Nov-2014) | B.2.PRG: OPTIONAL—Quality reviewer (Nov-2015) | Minor changes made in the wording of the audit procedure. | **The *Quality Reviewer Checklist* was updated to reflect changes made in the methodology.** | 1012 *Audit quality, including roles and responsibilities;* 1163 *Quality reviewer: minimum documentation requirements*; and 3063 *Quality reviewer responsibilities for audit quality* – were updated. |  |  |  |  |  | **yes** |
|  | C.1.PRG: INSTRUCTIONS—Knowledge of the Audit Subject (Nov-2014) | C.1.PRG: INSTRUCTIONS—Knowledge of the Subject Matter (Nov-2015) | **Complete re-written of the procedure to provide detailed instructions to gain an understanding of the subject matter.** | None | **4010 *Understanding the entity and subject matter* - was significantly modified.** |  |  |  |  |  | **yes** |
|  | None | **NEW** C.1.PRG: Additional considerations to understand the subject matter (Nov-2015) | **NEW procedure to remind teams about specific mandatory areas that need to be considered to understand the audit subject matter.** | None | **NEW 4030 *Reliance on internal audit*.****NEW 2070 *Use of experts.*** |  |  |  |  |  | **yes** |
|  | None | **NEW** C.2.PRG: Functional Risk Identification (Nov-2015) | **NEW procedure to ensure that teams conduct appropriate consultations with internal specialists.** **Mandatory sign-off from the Internal Special ESD** | **NEW *Functional Risk Identification* template *(FRIT)* – used to apply a functional or Internal Specialist “lens” to the consideration of risks in the planning phase of an audit.** | **NEW 4020 *Risk assessment.*** |  |  |  |  |  | **yes** |
|  | A.5.PRG: Entity and Subject Matter Risk Assessment (Nov-2014) | **NEW** C.2.PRG: Subject Matter Assessment of Risk and Preliminary Scoping Decisions (Nov-2015) | **NEW procedure replacing A.5.PRG: Entity and Subject Matter Risk Assessment (Nov-2014)** | **NEW *Subject Matter Assessment of Risk* template *(SMART****)* - **used to make appropriate preliminary scoping decisions.** | **NEW 4020 *Risk assessment.*****4042 *Audit Scope and approach* – significantly modified to reflect new methodology.** |  |  |  |  |  | **yes** |
|  | None | **NEW** C.2.PRG: Understanding Controls and Updating Scoping Decisions (Nov-2015) | **NEW procedure to help understand internal controls relevant to the engagement and evaluate their design and implementation.** | **NEW *Controls assessment* template *(CAT)* – used to identify key controls in place.****NEW *Controls worksheet*. To document the evaluation of the design and implementation of controls during the planning phase (if required).** | **NEW 4025 *Internal controls*.** |  |  |  |  |  | **yes** |
|  | C.2.PRG: Audit Logic Matrix (Nov-2014) | C.2.PRG: Audit Logic Matrix (Nov-2015) | Change made to remind teams that as part of finalizing the ALM, they need to complete PART B of the *Engagement Risk Assessment* template *(ERAT).*Precision provided to ensure that the internal specialist(s) signs off the agreed disposition of advice as “reviewed”. | **The *Audit Logic Matrix was* modified to reflect the merge of PA and SE, the new risk approach and the new terminology to be used.** | 4044 *Developing the performance audit strategy: audit logic matrix* was renamed as 4044 *Developing the audit strategy: audit logic matrix* and updated to reflect the use of the ALM by both PA and SE practices. |  |  |  |  |  | **yes** |
|  | C.2.PRG: OPTIONAL — Planning Phase Advisory Committee Meeting (Nov-2014) | C.2.PRG: OPTIONAL — Planning Phase Advisory Committee Meeting (Nov-2015) | Change made as result of introduction of new Early Planning Phase Advisory Committee Meeting (i.e. no need to select advisors if already selected during the early planning phase advisory committee). | **The *Memorandum for Advisory Committee Meeting during Planning Phase (Bilingual)* – was updated****NEW guidance document: *Auditor General’s Involvement and Advisory Committee Meetings*** | **NEW 2050 *Advisory committee meetings –* replacing 4060 *Advisory committee meeting during the planning phase*.** |  |  |  |  |  | **yes** |
|  | C.2.PRG: Planning Phase AG Briefing (Nov-2014) | C.2.PRG: Planning Phase AG Briefing (Nov-2015) | **Change made in the process. Meeting with the AG is now mandatory whether or not the Auditor General attended the Planning Phase Advisory Committee Meeting.**  | **NEW guidance document: *Auditor General’s Involvement and Advisory Committee Meetings*** | **NEW 2040 *Discussions with the Auditor General –* replacing 4046 *Planning Phase Auditor General Briefing.*** |  |  |  | **yes** (where feasible) |  | **yes** |
|  | C.3.PRG: Prepare Audit Plan Summary (Nov-2014) | C.3.PRG: Prepare Audit Plan Summary (Nov-2015) | Minor changes made in the wording of the audit procedure. | The *Audit Plan Summary* was updated with terminology changes.The *Audit Plan Summary Letter to the Deputy Head* was updated to include reference to the written acknowledgement of organization’s responsibility for the terms of the engagement and the suitability of the audit criteria.  | 4090 *Audit plan summary for performance audits –* wasupdated to align with new terminology from CSAE 3001. |  |  |  | **yes** |  | **yes** |
| 1. **3**
 | C.3.PRG: Response to APS from Entity (Nov-2014) | C.3.PRG: Response to APS from Entity (Nov-2015) | Minor changes made in the wording of the audit procedure. | None | None |  |  |  | **yes** |  | **yes** |
| 1. **3**
 | C.4.PRG: Audit Programs (Nov-2014) | C.4.PRG: Audit Programs (Nov-2015) | Minor changes made in the wording of the audit procedure. | None | **4070 *Audit programs and* 4045 *Evidence-gathering methods* – were updated.** |  |  |  | **yes** |  | **yes** |
| 1. **3**
 | C.5.PRG: 1. Audit Principal—Examination Approval (Nov-2014) | C.5.PRG: 1. Engagement Leader—Examination Approval (Nov-2015) | **Significant change made in the procedure to reflect the fact that the engagement leader is now the sole person responsible for approving the start of the examination phase. No more sign-off from Audit AAG and Second AAG/Product leader in TeamMate.** | None | 4080 *Examination approval* – was updated to reflect changes made as result of the adoption of CSAE 3001’s terminology and new roles and responsibilities.3062 *Engagement leader responsibilities for audit quality* – was updated. |  |  |  | **yes** | **yes**Where feasible | **yes** |
|  | C.5.PRG: 2. Audit AAG—Examination Approval (Nov-2014) | **DELETED**  | **No more sign-off from Audit AAG in TeamMate** | None | None |  |  |  | **yes** | **yes**Where feasible | **yes** |
|  | C.5.PRG: 3. Product leader—Examination Approval (Nov-2014) | **DELETED** | **No more sign-off from Second AAG/Product leader in TeamMate.** | None | None |  |  |  | **yes** | **yes**Where feasible | **yes** |
| 1. **3**
 | D.1.PRG: INSTRUCTIONS — Work on Audit Programs (Nov-2014) | D.1.PRG: INSTRUCTIONS — Work on Audit Programs (Nov-2015) | Minor changes made in the wording of the audit procedure. | None | **NEW 4030 *Reliance on internal audit –* replacing 6031, 6032, 6033, 6034, and 6035.**7021 *Evaluate sufficiency and appropriateness of audit evidence* **–** was updated. |  |  |  | **yes** | **yes** | **yes** |
| 1. **3**
 | D.2.PRG: Report Mapping Session (Nov-2014) | D.2.PRG: Report Mapping Session (Nov-2015) | **Changes made to the process.** **The Report Communications Team is no longer involved. Editorial and production services will contact the audit team to schedule the report mapping session and arrange for assistance.****In preparation for the Finding Blocks Discussion with the AG, teams need to provide a 200 word message reflecting what should be understood out of the findings of the audit.** | The *Finding Blocks* templatewas updated  | **7030 *Drafting the audit report* – was updated to reflect CSAE 3001 terminology.** |  |  | **yes** | **yes** | **yes** | **yes** |
|  | D.2.PRG: Pre-internal draft discussion with the AG (Nov-2014) | D.2.PRG: Finding Blocks Discussion with the AG (Nov-2015) | **Updated procedure to reflect changes made to AG involvement, including the 200 word message.** | **New guidance document: *Auditor General’s Involvement and Advisory Committee Meetings*** | **NEW 2040 *Discussions with the Auditor General -* replacing 7025 *Pre-internal draft discussion with the Auditor General*.** |  |  | **yes** | **yes** | **yes** | **yes** |
|  | D.2.PRG: Prepare Internal Draft and Consult Internally (Nov-2014) | D.2.PRG: Prepare Internal Draft and Consult Internally (Nov-2015) | Changes made to reflect the involvement of Editorial and production services (instead of Report Communications Team) and to reflect the new terminology used. | The *Chapter Template* wasrenamed *Performance Audit Report* template.The name of the associated instructions was changed for *Instructions for completing the Performance Audit Report* | **7030 *Drafting the audit report –* was updated and a NEW 7040 *Audit conclusion* was created.**8020 *Recommendations and entity responses* – was updated.3082 *Resolution of differences of opinion* – was updated. |  |  | **yes** | **yes** | **yes** | **yes** |
|  | D.2.PRG: OPTIONAL—Examination Phase Advisory Committee Meeting (Nov-2014) | D.2.PRG: OPTIONAL—Examination Phase Advisory Committee Meeting (Nov-2015) | **Change made to introduce the NEW guidance document: *Auditor General’s Involvement and Advisory Committee Meetings*.** | The *Memorandum for Advisory Committee Meeting during Examination Phase (bilingual)* – was updated  | **NEW 2050 *Advisory committee meetings* – replacing7040 *Advisory committee meeting to discuss the internal draft.*** |  | **yes**Where feasible | **yes** | **yes** | **yes** | **yes** |
|  | E.1.PRG: Prepare PX Draft (Nov-2014) | E.1.PRG: Prepare PX Draft (Nov-2015) | **Change made to reflect the involvement of the AG. The engagement leader should have a discussion with the audit AAG about the need to involve the Auditor General and to organize a Principal’s (PX) Draft Discussion with the AG or not.** | The *Checklist for Preparing the PX Draft* was renamed *Checklist for Preparing the Principal's (PX) Draft* and was updated.The *PX Draft External Advisers Clearance Letter –* wasupdated and can be used for both PA and SE practices.**NEW Guidance document: *Auditor General’s Involvement and Advisory Committee Meetings*** | None |  | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.1.PRG: PX Draft to Entity (Nov-2014) | E.1.PRG: PX Draft to Entity (Nov-2015) | **Change made to ensure that a copy of the PX draft is also sent to the second AAG, Legal Services and Editorial and production services.** | ***The Entity PX Draft Chapter Letter* was renamed *Entity PX Draft Audit Report Letter* and updated to integrate the concept of written representation that needs to be provided by the audited entity to confirm that it has provided the audit team with all information that was requested during the course of the audit. A written representation response letter is now included in the template.**The *CODI Email validation form* –was updated | 8019 *Submitting the principal’s (PX) draft and transmission draft –* was updated to reflect the concept of written representation. | **yes**Where feasible | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.1.PRG: OPTIONAL—PX Draft Excerpts to Third Parties (Nov-2014) | E.1.PRG: OPTIONAL—PX Draft Excerpts to Third Parties (Nov-2015) | Minor changes made in the wording of the audit procedure. | The *Third Party Letter –* was updated | 8060 *Third-party references* – was updated. | **yes**Where feasible | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | None | **NEW** E.1.PRG: Subsequent Events Before the Date of the Report (Nov-2015) | **NEW procedure to integrate in TeamMate the concept of subsequent events before the date of the report.** | None | Re-numbering of 9040 *Subsequent events* that is changed for 8030 *Subsequent events*. | **yes**Where feasible | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.1.PRG: Revised PX Draft as Result of Comments Received (Nov-2014) | E.1.PRG: Revised PX Draft as Result of Comments Received (Nov-2015) | **Change made to integrate the concept of written representation and remind teams to receive the written representation from the audited entity.**  | **The *Checklist – Assurance on the application of reporting standards and policies*** **– was updated to reflect CSAE 3001 requirements.** | None | **yes**Where feasible | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.2.PRG: INSTRUCTIONS—Substantiation (Nov-2014) | E.2.PRG: INSTRUCTIONS—Substantiation (Nov-2015) | Minor changes made in the wording of the audit procedure. | None | **7060 *Substantiation -* was updated to reflect new roles and responsibilities.** | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.3.PRG: 1. Internal Specialist—Chapter Content Approval (Nov-2014) | E.3.PRG: 1. Internal Specialist—Report Content Approval (Nov-2015) | Minor changes made in the wording of the audit procedure. | None | **8017 *Report content approval and date of the report* – was updated to reflect CSAE 3001.**  | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.3.PRG: OPTIONAL—Quality reviewer—Report Content Approval (Nov-2014) | E.3.PRG: 2. OPTIONAL—Quality reviewer—Report Content Approval (Nov-2015) | Minor changes made in the wording of the audit procedure. | None | **8017 *Report content approval and date of the report* – was updated to reflect CSAE 3001.**  | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.3.PRG: Engagement leader—Report Content Approval (Nov-2014) | E.3.PRG: 3. Engagement Leader—Report Content Approval (Nov-2015) | Minor changes made in the wording of the audit procedure. | None | **8017 *Report content approval and date of the report* – was updated to reflect CSAE 3001.**  | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.4.PRG: Prepare Transmission (DM) Draft for Production (Nov-2014) | E.4.PRG: Prepare Transmission (DM) Draft for Production (Nov-2015) | Minor changes made in the wording of the audit procedure. | The *Checklist for Preparing the DM Draft and Final Chapter* was renamed *Checklist for Preparing the Transmission Draft and Final Audit Report* and was updated. | None | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.4.PRG: DM Draft Discussion with AG (Nov-2014) | E.4.PRG: Transmission Draft Discussion with the AG (Nov-2015) | **Updated procedure to reflect changes made to AG involvement and the need to organize (or not organize) a follow-up meeting with the Auditor General on the DM draft.** | **NEW Guidance document: *Auditor General’s Involvement and Advisory Committee Meetings.*** | **NEW 2040 *Discussions with the Auditor General –* replacing 8018 *Transmission draft discussion with the Auditor General*** | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.4.PRG: Transmission (DM) Draft to Entity (Nov-2014) | E.4.PRG: Transmission (DM) Draft to Entity (Nov-2015) | Minor changes made in the wording of the audit procedure. | The following templates were renamed (i.e. chapter replaced by audit report) and updated:* *Entity Transmission Draft Audit Report Letter;*
* *Entity Hard Copy Transmission Draft Audit Report Letter;*
* *Entity Transmission Translated Draft Chapter Letter.*

The *CODI Email validation* *form* –was updated | None | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | None | **NEW** E.4.PRG: Subsequent Events After the Date of the Report (Nov-2015) | **NEW procedure to integrate in TeamMate the concept of subsequent events after the date of the report.** | None | Re-numbering of 9040 *Subsequent events* that is changed for 8030 *Subsequent events*. | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.4.PRG: Revised DM Draft as a Result of Comments Received (Nov-2014) | E.4.PRG: Revised Transmission (DM) Draft as a Result of Comments Received (Nov-2015) | Change made to remind teams to ensure that all changes to the report (if any) are approved by the engagement leader and to ensure that the Audit AAG is updated. | None | None | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.5.PRG: 1. Legal Services—Approval for Publication (Nov-2013) | E.5.PRG: 1. Legal Services—Approval for Publication (Nov-2015) | Minor changes made in the wording of the audit procedure. | None | None | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.5.PRG: 2. Engagement leader—Approval for Publication (Nov-2013) | E.5.PRG: 2. Engagement leader—Approval for Publication (Nov-2015) | **Changes made to reflect changes to roles and responsibilities. The engagement leader is now responsible to approve the publication of the audit report.** | None | None | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.5.PRG: 3. Audit AAG—Approval for Publication (Nov-2013) | **DELETED** | **No more sign-off from Audit AAG in TeamMate** | None | None | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.5.PRG: 4. Product leader—Approval for Publication (Nov-2013) | **DELETED** | **No more sign-off from Second AAG/Product leader in TeamMate.** | None | None | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.5.PRG: Editorial services—Confirmation of Approval Received (Nov-2013) | E.5.PRG: Editorial and production services—Confirmation of Approval Received (Nov-2015) | Minor changes made in the wording of the audit procedure. | None | None | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.6.PRG: Preparation for Tabling (Nov-2014) | E.6.PRG: Preparation for Tabling (Nov-2015) | Minor changes made in the wording of the audit procedure. | The *Entity Translation of Final Chapter Letter* was renamed *Entity Translation of Final Audit Report Letter* and was updated.**NEW Guidance document: *Auditor General’s Involvement and Advisory Committee Meetings.*** | 8090 *Preparation for tabling of performance audit reports –* wasupdated. | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.7.PRG: OPTIONAL—Additional Issues for the Entity (Nov-2014) | E.7.PRG: OPTIONAL—Additional Issues for the Entity (Nov-2015) | Minor changes in the wording of the audit procedure  | None | 8020 *Recommendations and entity responses* – was updated. | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | F.1.PRG: Assembly of the Final Audit File (Nov-2014) | F.1.PRG: Assembly of the Final Audit File (Nov-2015) | Changes made to reflect changes to roles and responsibilities when it is necessary to extend the assembly period or when it is required to amend or add to audit documentation after the audit file has been finalized. The audit AAG is no longer involved, only the engagement leader. | None | 1172 *Modifications to audit documentation after final assembly* – updated to reflect new roles and responsibilities. | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |