

Folder	Subfolder	Audit Procedures
A: Engagement Management	A.1: Project Management	Audit Approval (Nov-2013)
		Open File and Create Project Codes (Nov-2013)
		Budget (Nov-2013)
		Key Steps & Dates (Nov-2013)
		OPTIONAL - Cancellation of an Audit (Nov-2013)
	A.2: Team Members	Ethical and Independence Requirements (Nov-2013)
		OPTIONAL - Use of External Specialists (Nov-2013)
		Team Meetings (Nov-2013)
	A.3: Entity Communication	Letter of Notification & Solicitor-Client Privilege (Nov-2013)
		Introductory Meeting with Entity (Nov-2013)
	A.4: Information Management	Management of Controlled Documents (Nov-2013)
		Management of Information Requested and Received (Nov-2013)
		OPTIONAL - Management of Cabinet and TB Documents (Nov-2013)
		Referencing Hard Copies (Nov-2013)
	A.5: Risk Assessment	Audit Risk (and Team Competency) Assessment (Nov-2013)
	OPTIONAL - Entity Risk Assessment (Nov-2013)	
	Environmental Risk Assessment (Nov-2013)	
B: Significant Judgments and Quality Review	B.1: Significant Judgments	Documentation of Significant Judgments (Nov-2013)
	B.2: Quality reviewer	OPTIONAL - Quality reviewer (Nov-2013)
C: Planning	C.1: Understanding the Subject Matter	INSTRUCTIONS - Knowledge of the Audit Subject (Nov-2013)
	C.2: Audit Strategy	Audit Logic Matrix (Nov-2013)
		Planning Phase AG Briefing (Nov-2013)
		OPTIONAL - Planning Phase Advisory Committee Meeting (Nov-2013)
		OPTIONAL - ALM Review Committee (Nov-2013)
	C.3: Audit Plan Summary	Prepare Audit Plan Summary (Nov-2013)
		Response to APS from Entity (Nov-2013)
	C.4: Audit Programs	Audit Programs (Nov-2013)
	C.5: Examination Approval	1. Audit principal—Examination Approval (Nov-2013)
		2. Audit AAG—Examination Approval (Nov-2013)
3. OPTIONAL - Quality reviewer—Examination Approval (Nov-2013)		
4. Product leader—Examination Approval (Nov-2013)		
D: Examination	D.1: Examination Work and Preliminary Findings	INSTRUCTIONS - Work on Audit Programs (Nov-2013)
		Presenting Preliminary Findings to the Entity (Nov-2013)
	D.2: Internal Draft and Consultation	Message Development Session (Nov-2013)
		Prepare Internal Draft and Consult Internally (Nov-2013)
		Examination Phase AG Briefing (Nov-2013)
	OPTIONAL - Examination Phase Advisory Committee Meeting (Nov-2013)	
E: Reporting	E.1: PX Draft	Prepare PX Draft (Nov-2013)
		PX Draft to Entity (Nov-2013)
		OPTIONAL - PX Draft Excerpts to Third Parties (Nov-2013)
		Revised PX Draft as Result of Comments Received (Nov-2013)
	E.2: Chapter Substantiation	INSTRUCTIONS - Substantiation (Nov-2013)

Folder	Subfolder	Audit Procedures
	E.3: Chapter Content Approval	1. Internal Specialist—Chapter Content Approval (Nov-2013) 2. OPTIONAL - Quality reviewer—Chapter Content Approval (Nov-2013) 3. Audit principal —Chapter Content Approval (Nov-2013) 4. Audit AAG—Chapter Content Approval (Nov-2013)
	E.4: Transmission (DM) Draft	Prepare Transmission (DM) Draft for Production (Nov-2013) Transmission (DM) Draft to Entity (Nov-2013) Revised DM Draft as a Result of Comments Received (Nov-2013)
	E.5: Chapter Publication Approval	1. Legal Services—Approval for Publication (Nov-2013) 2. Audit principal—Approval for Publication (Nov-2013) 3. Audit AAG—Approval for Publication (Nov-2013) 4. Product leader—Approval for Publication (Nov-2013) Editorial Services—Confirmation of Approval Received (Nov-2013)
	E.6: Preparation for Report Tabling	AG Briefing Notes, News Release and Pre-Tabling Briefing (Nov-2013)
	E.7: Management Letter and Additional Issues for Entity	OPTIONAL - Management Letter and Additional Issues for Entity (Nov-2013)
F: Post-Tabling	F.1: Audit File Completion	Assembly of the Final Audit File (Nov-2013)

Color Codes:	Number of procedures	Before	Variation
	After		
Not Audit Related	1	5	-4
Instructions	3	13	-10
Optional	11	20	-9
Electronic Sign-off	8	11	-3
Core audit procedures	30	41	-11
New procedures	4	0	4
	Total 57	90	-33
	Deleted procedures: 21		-37%
	Merged procedures: 16		
	New procedures: 4		