**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 2018 or later)**, changes are already incorporated into the new TeamStore for Performance Audits that is now available.

**If you have questions or need assistance, please contact the Direct Engagement Practice Team, using the** DEPT mailbox.

**Table of Changes to Performance Audit TeamMate Procedures (including related templates, guidance, and sections of the DE Manual – November 2016)**

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

| **#** | **Current TM Procedures** **(Nov. 2015)** | **Updated TM Procedures** **(Nov. 2016)** |  | **Type of Change** |  | **In effect for audits reporting in** |
| --- | --- | --- | --- | --- | --- | --- |
| **Spring 2017** | **Spring 2017** | **Fall 2017** | **Fall 2017** | **Fall 2017** | **Spring 2018 or later** |
| **Audit Procedures** | **Related Templates/Guidance****(for a comprehensive list of updates to templates and guidance, refer to Updates to templates and guidance)** | **Related Audit Manual****(for a comprehensive list of updates to the DE Manual, refer to Updates to the Direct Engagement Manual)** | **AG** | **CESD** | **CESD** | **AG** | **Territorial** | **AG****CESD****Territorial** |
|  | A.1.PRG –Audit Approval (Nov-2015) | N/A | None | *Audit Report Submission* - updated | None  |  |  |  |  |  | **yes** |
|  | A.1.PRG - Budget (Nov-2015) | N/A | None | None | 2010 *Project management* - updated |  |  |  |  |  | **yes** |
|  | A.1.PRG - Key Steps & Dates (Nov-2015) | N/A | None | None | 2010 *Project management* - updated |  |  |  |  |  | **yes** |
|  | A.1.PRG –OPTIONAL -Cancelation of an Audit (2015) | A.1.PRG – IF APPLICABLE -Cancelation of an Audit (2016) | **Added step to notify the Comptroller’s Group to close the product code** **if the audit is cancelled.**Terminology revision in the step title to clarify that this procedure is not “optional” but rather that it should be completed only “if applicable”. | None | None |  |  |  |  |  | **yes** |
| 1. **2**
 | A.2.PRG - Ethical and Independence Requirements (Nov-2015) | A.2.PRG - Ethical and Independence Requirements (Nov-2016) | **Added step to determine the relevant jurisdiction of the audit in order to be able to identify the relevant ethical requirements and to indicate where the report will be issued (requirement under CSAE 3001).**  | None | 7030 *Drafting the audit report* –updated | See [Note 1](#Note1) | See [Note 1](#Note1) | See [Note 1](#Note1) | See [Note 1](#Note1) | See [Note 1](#Note1) | **yes** |
| 1. **3**
 | A.2.PRG - OPTIONAL—Use of Experts (Nov-2015) | A.2.PRG - IF APPLICABLE—Use of Experts (Nov-2016) | Wording change to reflect the standard requirement regarding the need to use of an expert outside the Office.Terminology revision in the step title to clarify that this procedure is not “optional” but rather that it should be completed only “if applicable”. | None | 2070 *Use of Experts* – updated |  |  |  |  |  | **yes** |
|  | A.2.PRG - Team Meetings (Nov-2015) | N/A | None | [*Kick-off Meeting Checklist*](http://localhost/intranet/performance-audits/templates/OAG-Kick_Off_Checklist_15566E.docx)- updated | None |  |  |  |  |  | **yes** |
| 1. **4**
 | A.3.PRG –Letter of Notification and Solicitor-Client Privilege (Nov-2015) | A.3.PRG –Letter of Notification and Solicitor-Client Privilege (Nov-2016) | **Added step to send an e-mail to the Comptroller’s Group to inform them that the *Letter of Notification and Solicitor-Client Privilege* was sent to the deputy head of the entity at the start of the audit to update the Product Tracking with the entities involved in the audit.** | *Letter of Notification and Solicitor-Client Privilege* -updated | 2030 *Communication with the audit entity* – updated |  |  |  |  |  | **yes** |
|  | A.3.PRG –Introductory Meeting with Entity (Nov-2015) | A.3.PRG –Introductory Meeting with Entity (Nov-2016) | Added step to use the introductory meeting to also discuss with the entity: the areas subject to audit, lines of responsibility, possible sources of audit criteria, risks, management concerns, and any related internal audits, evaluations, or studies that were published previously.**Added step to remind the entity of the Office’s policy regarding late responses to our report drafts, including the recommendations.** | *What to Expect: An Auditee’s Guide to the Performance Audit Process* - updated[*What to Expect: An Auditee's Guide to the Performance Audit Process*](http://localhost/intranet/performance-audits/templates/OAG-Entity_Relations_15583E.pptx)(presentation deck)- updated | 2030 *Communication with the audit entity* – updated |  |  |  |  |  | **yes** |
|  | A.4.PRG –Management of Controlled Documents (Nov-2015) | A.4.PRG –Management of Controlled Documents (Nov-2016) | **Added step to send Controlled documents using CODI to OAG`s external advisers and third parties that are under contractual agreement with the OAG.** | [*CODI*](http://localhost/intranet/performance-audits/templates/OAG-BVG_CODI_email-Courriel_CODI_16106B.docx) *Email Template for OAG External Parties -* NEW*CODI Instructions for the Office of the**Auditor General's External Parties -* NEW  | 9020 - *Management of controlled documents* – updated |  |  |  |  |  | **yes** |
|  | A.4.PRG – OPTIONAL—Management of Cabinet and TB Documents (Nov-2015) | A.4.PRG – IF APPLICABLE—Management of Cabinet and TB Documents (Nov-2016) | Terminology revision in the step title to clarify that this procedure is not “optional” but rather that it should be completed only “if applicable”. | None | None |  |  |  |  |  | **yes** |
|  | A.5.PRG –Engagement Risk (and Team Competency) Assessment (Nov-2015) | A.5.PRG –Engagement Risk (and Team Competency) Assessment (Nov-2016) | Revised procedure to clarify the need to assess the engagement leader’s competencies and the need for consultations with internal specialists.Other minor wording changes. | None | None |  |  | See[Note 2](#Note2) | See[Note 2](#Note2) | See[Note 2](#Note2) | **yes** |
|  | A.6.PRG - Early Planning Phase Advisory Committee Meeting (Nov-2015) | N/A | None | [*Memorandum for Advisory Committee Meeting during Early Planning Phase*](http://localhost/intranet/performance-audits/templates/OAG-BVG_Memo_Advisers_Early_Planning_16129B.docx) - updated | 2050 *Advisory committee meetings* - updated |  |  |  |  |  | **yes** |
|  | A.6.PRG - Early AG Engagement Meeting (Nov-2015) | N/A | None | None | 2040 *Discussions with the Auditor General* - updated |  |  |  |  |  | **yes** |
|  | B.1.PRG - Documentation of Significant Judgments (Nov-2015) | N/A | None | *Significant judgements* - updated | None | See[Note 3](#Note3) | See[Note 3](#Note3) | See[Note 3](#Note3) | See[Note 3](#Note3) | See[Note 3](#Note3) | **yes** |
| 1. **1**
 | B.2.PRG — OPTIONAL - Quality Reviewer (Nov-2015) | B.2.PRG — IF APPLICABLE - Quality Reviewer (Nov-2016) | Terminology revision in the step title to clarify that this procedure is not “optional” but rather that it should be completed only “if applicable”. | None | None |  |  |  |  |  | **yes** |
| 1. **1**
 | C.1.PRG –INSTRUCTIONS—Knowledge of the Subject Matter (Nov-2015) | N/A | Minor wording changes to clarify that there is no need to complete the results section only if the work is documented elsewhere. | None | None |  |  |  |  |  | **yes** |
|  | C.1.PRG - Additional Considerations to Understand the Subject Matter (Nov-2015) | N/A | None | None | *2070 Use of Experts* – updated*4042 Audit scope and approach* – updated |  |  |  |  |  | **yes** |
|  | C.2.PRG - Functional Risk Identification (Nov-2015) | N/A | None | *Functional Risk Identification* template - updated | None |  |  | See[Note 3](#Note3) | See[Note 3](#Note3) | See[Note 3](#Note3) | **yes** |
|  | C.2.PRG –Subject Matter Assessment of Risk and Preliminary Scoping Decisions (Nov-2015) | C.2.PRG –Subject Matter Assessment of Risk and Preliminary Scoping Decisions (Nov-2016) | Revised procedure to clearly indicate where practitioners could find more guidance on risk assessment and scoping decisions. | *Making Performance Audits More Results Oriented* - NEW guidance | 4042 *Audit scope and approach* –updated |  |  |  |  |  | **yes** |
| 1. **1**
 | C.2.PRG –Understanding Controls and Updating Scoping Decisions (Nov-2015) | C.2.PRG –Understanding Controls and Updating Scoping Decisions (Nov-2016) | Added step to ensure that the results of this procedure align with the content of the Audit Logic Matrix. | None | *4025 Internal Controls* – updated |  |  |  |  |  | **yes** |
|  | C.2.PRG - Audit Logic Matrix (Nov-2015) | N/A | None | *Audit Logic Matrix* - updated | 4041 *Audit objective* – updated4042 *Audit scope and approach* – updated4043 *Audit criteria* – updated4044 *Developing the audit strategy: audit logic matrix*- updated 4045 *Evidence-gathering methods* – updated  |  |  |  |  | **yes** | **yes** |
| 1. **1**
 | C.2.PRG –OPTIONAL—Planning Phase Advisory Committee Meeting (Nov-2015) | C.2.PRG – IF APPLICABLE—Planning Phase Advisory Committee Meeting (Nov-2016) | Terminology revision in the step title to clarify that this procedure is not “optional” but rather that it should be completed only “if applicable”.**Added step to document and approve the decision to not conduct advisory committee meetings.** | [*Memorandum for Advisory Committee Meeting during Planning Phase (Bilingual)*](http://localhost/intranet/performance-audits/templates/OAG-BVG_Memo_Advisers_Planning_15564B.docx)*-* updated | 2050 *Advisory committee meetings* – updated |  |  |  |  |  | **yes** |
|  | C.2.PRG - Planning Phase AG Briefing (Nov-2015) | N/A | None | None | 2040 *Discussions with the Auditor General* - updated |  |  |  |  |  | **yes** |
|  | C.3.PRG - Prepare Audit Plan Summary (Nov-2015) | N/A | None | None | 4090 *Audit plan summary for performance audits* – updated9020 *Management of controlled documents* - updated  |  |  |  |  |  | **yes** |
| 1. **1**
 | C.3.PRG –Response to APS from Entity (Nov-2015) | C.3.PRG –Response to APS from Entity (Nov-2016) | **Added step to address situations where the audit team is unable to obtain acknowledgement from the entity’s management that the criteria are suitable.** | [*Audit Plan Summary Letter to the Deputy Head*](http://localhost/intranet/performance-audits/templates/OAG-APS_Letter_Deputy_Head_15539E.docx)– updated | 4090 *Audit plan summary for performance audits* – updated |  |  | See[Note 3](#Note3) | See[Note 3](#Note3) | See[Note 3](#Note3) | **yes** |
|  | C.4.PRG - Audit Programs (Nov-2015) | N/A | None | None | 4045 *Evidence-gathering methods* - updated |  |  |  | **yes** | **yes** | **yes** |
| 1. **1**
 | C.5.PRG –Engagement Leader—Examination Approval (Nov-2015) | C.5.PRG –Engagement Leader—Examination Approval (Nov-2016) | Revised wording related to the engagement leader’s attestation of the terms of the engagement. | None | None |  |  | **yes** | **yes** | **yes** | **yes** |
|  | D.1.PRG –INSTRUCTIONS—Work on Audit Programs (Nov-2015) | D.1.PRG –INSTRUCTIONS—Work on Audit Programs (Nov-2016) | Added reference to guidance in the DE Manual and minor editorial changes.Minor wording changes to clarify that there is no need to complete the results section **only if** the work is documented elsewhere. | *Finding Blocks* - updated | *7030 Drafting the Audit Report* - updated |  |  | See[Note 2](#Note2) | **yes** | **yes** | **yes** |
| 1. **1**
 | D.2.PRG –Report Mapping Session (Nov-2015) | N/A | Terminology update. | *Finding Blocks* - updated | 7030 *Drafting the audit report* –updated | See[Note 3](#Note3) | See[Note 3](#Note3) | **yes** | **yes** | **yes** | **yes** |
|  | D.2.PRG - Finding Blocks Discussion with the AG (Nov-2015) | N/A | None | None | *2040 Discussions with the Auditor General* – updated | See[Note 2](#Note2) | See[Note 2](#Note2) | **yes** | **yes** | **yes** | **yes** |
| 1. **2**
 | D.2.PRG –Prepare Internal Draft and Consult Internally (Nov-2015) | D.2.PRG –Prepare Internal Draft and Consult Internally (Nov-2016) | **Added step to use the standard Reporttemplates** **and the need to obtain DEPT approval If audit teams are making any changes to this template.**Terminology updates and minor editorial changes. | *Independent Review Report* template*-* NEW *Study Report* template *-* NEW  | 10010 *Limited assurance engagements* – updated 11010 *Studies -* NEW | See[Note 2](#Note2) | See[Note 2](#Note2) | **yes** | **yes** | **yes** | **yes** |
| 1. **2**
 | D.2.PRG – OPTIONAL—Examination Phase Advisory Committee Meeting (Nov-2015) | D.2.PRG – IF APPLICABLE—Examination Phase Advisory Committee Meeting (Nov-2016) | **Added step to document and approve the decision not to conduct advisory committee meetings.**Terminology revision in the step title to clarify that this procedure is not “optional” but rather that it should be completed only “if applicable”. | [*Memorandum for Advisory Committee Meeting during Examination Phase (bilingual)*](http://localhost/intranet/performance-audits/templates/OAG-BVG_Memo_Advisers_Examination_15563B.docx)– updated (minor wording revision) | 2050 *Advisory committee meetings* – updated | See[Note 2](#Note2) | See[Note 2](#Note2) | **yes** | **yes** | **yes** | **yes** |
| 1. **2**
 | E.1.PRG – Prepare PX Draft (Nov-2015) | E.1.PRG – Prepare PX Draft (Nov-2016) | **Added step to clarify that the PX draft has to be sent to Communications Services for review**.Terminology updates. | None | 8019 *Submitting the principal’s (PX) draft and transmission draft* – updated2040 *Discussions with the Auditor General* - updated | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
| 1. **2**
 | E.1.PRG –PX Draft to Entity (Nov-2015) | E.1.PRG –PX Draft to Entity (Nov-2016) | Added text to clarify that the PX draft has to be sent internally to Communications services. | [*Entity PX Draft Audit Report Letter*](http://localhost/intranet/performance-audits/templates/OAG-PX_Draft_Entity_Letter_PA_15555E.docx)- updated | 9020 *Management of controlled documents* - updated | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.1.PRG –OPTIONAL—PX Draft Excerpts to Third Parties (Nov-2015) | E.1.PRG –IF APPLICABLE—PX Draft Excerpts to Third Parties (Nov-2016) | Terminology revision in the step title to clarify that this procedure is not “optional” but rather that it should be completed only “if applicable”. | None | None | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
| 1. **2**
 | E.1.PRG –Subsequent Events Before the Date of the Report (Nov-2015) | E.1.PRG –Date of the Report and Subsequent Events Before the Date of the Report (Nov-2016) | Revised the step title.Added information on how to determine the “date of the report”.  | None | 8017 *Report content approval and date of the report* – updated 8030 *Subsequent events – updated* – updated | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
| 1. **2**
 | E.1.PRG –Revised PX Draft as Result of Comments Received (Nov-2015) | E.1.PRG –Revised PX Draft as Result of Comments Received (Nov-2016) | Minor wording revisions regarding written confirmation received from entity and added step to ensure that the entity’s responses meet the Office's requirements.**Added text to address the need to reassess the date of the audit report.**  | [*Checklist—Assurance on the application of reporting standards and policies*](http://localhost/intranet/performance-audits/templates/OAG-Standards_Checklist_15674E.docx) - updated | None | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
| 1. **2**
 | E.2.PRG –INSTRUCTIONS—Substantiation (Nov-2015) | E.2.PRG –INSTRUCTIONS—Substantiation (Nov-2016) | Added step regarding the need for consultations and evaluation of impacts on the audit report if sufficient appropriate audit evidence is not obtained. Included reference to the date of the report in the substantiation of the *About the Audit* section. | None | 7060 *Substantiation* – updated8017 *Report content approval and date of the report* – updated | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.3.PRG - 1. Internal Specialist—Report Content Approval (Nov-2015) | N/A | None | None | 8017 *Report content approval and date of the report* – updated | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.3.PRG – 2. OPTIONAL—Quality reviewer—Report Content Approval (Nov-2016) | E.3.PRG - IF APPLICABLE—Quality reviewer—Report Content Approval (Nov-2016) | Terminology revision in the step title to clarify that this procedure is not “optional” but rather that it should be completed only “if applicable”. | None | 8017 *Report content approval and date of the report* – updated | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.3.PRG - 3. Engagement Leader—Report Content Approval (Nov-2015) | N/A | None | None | 8017 *Report content approval and date of the report* – updated | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.4.PRG - Prepare Transmission (DM) Draft for Production (Nov-2015) | N/A | None | None | 8019 *Submitting the principal’s (PX) draft and transmission draft* - updated8030 *Subsequent events – updated* – updated | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.4.PRG - Transmission Draft Discussion with the AG (Nov-2015) | N/A | None | None | 2040 *Discussions with the Auditor General* - updated | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
| 1. **2**
 | E.4.PRG –Transmission (DM) Draft to Entity (Nov-2015) | N/A | Terminology update. | [*Entity Transmission Draft Audit Report Letter*](http://localhost/intranet/performance-audits/templates/OAG-Entity_DM_Draft_Letter_15557E.docx)- updated[*Entity Hard Copy Transmission Draft Audit Report Letter*](http://localhost/intranet/performance-audits/templates/OAG-Entity_Hardcopy_DM_Draft_Ltr_16109E.docx)- updated | *9020 Management of controlled documents* – updated | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.4.PRG - Subsequent Events After the Date of the Report (Nov-2015) | N/A | None | None | 8030 *Subsequent events – updated* – updated | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
|  | E.7.PRG - OPTIONAL—Additional Issues for the Entity (Nov-2016) | E.7.PRG - IF APPLICABLE—Additional Issues for the Entity (Nov-2016) | Terminology revision in the step title to clarify that this procedure is not “optional” but rather that it should be completed only “if applicable”. | None | None | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |
| 1. **3**
 | F.1.PRG –Assembly of the Final Audit File (Nov-2015) | F.1.PRG –Assembly of the Final Audit File (Nov-2016) | Added requirement to notify the Comptroller’s Group to close the product code.Minor wording changes. | None | 9020 *Management of controlled documents* – updated | **yes** | **yes** | **yes** | **yes** | **yes** | **yes** |

**Note 1:** Even if this step is not imported in TeamMate, the jurisdiction needs to be established for all Reports to be CSAE 3001 compliant.

**Note 2:** If the Examination Approval is not completed by the date of the Annual Methodology release, it is mandatory that audit teams update their TeamMate procedure step for this change.

**Note 3:** If this form is not completed by the date of the Annual Methodology release, audit teams are encouraged to use the revised template.