**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.**

**Special examination teams that need assistance with determining what TeamMate changes apply to their current audit should validate this with the Direct Engagement Practice Team (using the** [DEPT](mailto:DEPT-EMMAD@oag-bvg.gc.ca) **mailbox).**

* 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 **special examination teams** **that have not yet created their TeamMate file (Spring 2018 or later)**, changes are already incorporated into the new TeamStore for Special Examinations that is now available.

**If you have questions or need assistance, please contact the Direct Engagement Practice Team, using the** [DEPT](mailto:DEPT-EMMAD@oag-bvg.gc.ca) mailbox.

**Table of Changes to Special Examination Audit 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** |  |
| --- | --- | --- | --- | --- | --- |
|
| **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)** |
|  | A.1.PRG – Causing an SE to be carried out (Nov-2015) | A.1.PRG – Causing an SE to be carried out (Nov-2015) | Added link to audit manual section OAG Audit 1501. | None | None |
|  | A.1.PRG – Carrying out an SE (Nov-2015) | A.1.PRG – Carrying out an SE (Nov-2015) | Added link to audit manual section OAG Audit 1501.  Other minor wording changes. | None | None |
| 1. **2** | A.1.PRG - Acceptance and Continuance (Nov-2015) | A.1.PRG - Acceptance and Continuance (Nov-2015) | Added link to audit manual section OAG Audit 3011 | None | None |
|  | A.1.PRG - Budget (Nov-2015) | A.1.PRG - Budget (Nov-2015) | Minor wording changes. | None | *2010 Project Management* – updated |
| 1. **4** | A.1.PRG - Key Steps & Dates (Nov-2015) | N/A | Added reference to Special Examination Schedule  Other minor wording changes. | None | *2010 Project Management* – updated |
|  | A.1.PRG – OPTIONAL – Cancellation of an Audit (Nov-2015) | A.1.PRG – IF APPLICABLE – Cancellation of an Audit (Nov-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 |
|  | 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 |
|  | A.2.PRG – OPTIONAL – Use of Experts (Nov-2015) | A.2.PRG – IF APPLICABLE – Use of Experts (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 | *2070 Use of Experts* - updated |
|  | A.2.PRG – Team Meetings (Nov-2015) | A.2.PRG – Team Meetings (Nov-2016) | **Added requirement to contact PD for mandatory coaching on risk-based planning and scoping (FRIT, SMART, CAT, ALM).** | *Kick-off Meeting Checklist* - updated | None |
|  | A.3.PRG - Engagement and Solicitor-Client Privilege Letter (Nov-2015) | A.3.PRG - Engagement and Solicitor-Client Privilege Letter (Nov-2016) | Added text to clarify who receives copies of the letter.  Terminology change from CEO to ‘head of the corporation.’ | *Engagement and Solicitor-Client Privilege letter* - updated | *2030 Communication with Audit Entity: initial and ongoing* – updated |
| 1. **9** | 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: purpose and objectives of the audit; roles and responsibilities of the OAG and the Crown corporation; contact information for key members of the Crown corporation; communication protocol and discuss the Office's rights and requirements for access to audit information; the document entitled What to Expect: A Crown Corporation’s Guide to a Special Examination; areas of risk; and relevant internal audits.  **Added step to remind the entity of the Office’s policy regarding late responses to our report drafts, including the recommendations.** | *What to Expect—A Crown Corporation’s Guide to a Special Examination* – updated  *What to Expect – A Crown Corporation’s Guide to a Special Examination* (presentation deck*)* - updated | *2030 Communication with Audit Entity: initial and ongoing* – updated |
| 1. **1** | 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 email template for OAG external parties* – NEW  *CODI Instructions for the OAG’s external parities* - NEW | *9020 – Management of controlled documents* - updated |
| 1. **1** | 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 |
| 1. **1** | 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 |
| 1. **1** | B.1.PRG – Documentation of Significant Judgements (Nov-2015) | N/A | Minor wording changes. | *Significant Judgements* – updated  *Summary – Roles and responsibilities for special examinations* - updated | None |
| 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 |
| 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 |
| 1. **1** | 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 |
|  | C.2.PRG – Functional Risk Identification (Nov-2015) | C.2.PRG – Functional Risk Identification (Nov-2016) | Clarification of requirement for ESD Internal Specialist to sign off of FRIT or send an email evidence of agreement. | *Functional Risk Identification* template - updated | None |
| 1. **1** | 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 can find more guidance on risk assessment and scoping decisions.  Additional guidance on DEPT review of SMART. | None | *4042 Audit scope and approach* – updated |
| 1. **2** | C.2.PRG – Understanding Controls and Updating Scoping Decisions (Nov-2015) | C.2.PRG – Understanding Controls and Updating Scoping Decisions (Nov-2016) | Added requirement to ensure that the results of this procedure align with the content of the ALM.  Added guidance on assessment of controls. | None | *4025 Internal Controls* – updated |
| 1. **2** | C.2.PRG – Audit Logic Matrix (Nov-2015) | C.2.PRG – Audit Logic Matrix (Nov-2016) | Clarified what planning documents DEPT must review. | *Audit Logic Matrix* - updated | *4041 Audit objectives* - updated  *4042 Audit scope and approach* – updated  *4043 Audit Criteria* – updated  4044 *Developing the audit strategy: audit logic matrix* – updated  4045 *Evidence-gathering methods* – updated |
| 1. **2** | C.2.PRG – Draft the Special Examination Plan (Nov-2015) | C.2.PRG – Draft the Special Examination Plan (Nov-2016) | Clarification of timing of DEPT review of ALM and SE plan.  **Added step to send draft SE Plan to the Product Leader at the same time as DEPT if no Planning Phase advisory committee meeting.** | *Special Examination Plan* - updated | 4100 *Special examination plan* - updated |
| 1. **2** | 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.**  Change of guidance documentation for external advisors. | *Memorandum for Advisory Committee Meeting during Planning Phase –* updated | *2050 Advisory committee meetings* – updated  *102 Overview of Special Examinations* – updated |
| 1. **2** | C.2.PRG – OPTIONAL – Planning Phase AG Briefing (Nov-2015) | C.2.PRG – IF APPLICABLE – Planning Phase AG Briefing (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”.  Minor wording changes. | None | *2040 Discussions with the Auditor General* – updated |
| 1. **2** | C.3.PRG – Special Examination Plan to Management (Nov-2015) | C.3.PRG – Special Examination Plan to Management (Nov-2016) | Revised procedures to clarify requirement for the Head of the Crown corporation to provide written acknowledgement during planning phase.  Revised procedures to clarify steps to take in the event of unresolved differences. | *Special examination plan letter to the Head of the Crown corporation* - updated | *4100 Special Examination Plan* - updated  *9020 Management of controlled documents* – updated |
| 1. **2** | C.3.PRG – Final SE Plan (Nov-2015) | C.3.PRG – Final SE Plan (Nov-2016) | Procedure revised – Chair of audit committee of the Crown Corporation is no longer required to provide written acknowledgement during planning phase. | *Special Examination Plan* - updated  *SE Plan Letter to the Audit Committee of the Board of Directors* - updated | None |
| 1. **2** | C.3.PRG – Attend AC meeting and obtain response to SE Plan (Nov-2015) | N/A | Minor edits. | None | None |
|  | C.4.PRG – Audit Programs (Nov-2015) | N/A | Minor wording changes. | None | *4045 Evidence-gathering methods* – updated |
| 1. **2** | 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 |
| 1. **3** | 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. | *Finding blocks for the special examination report* – updated | *7030 Drafting the Audit Report* - updated |
| 1. **3** | D.2.PRG – Report Mapping Session (Nov-2015) | D.2.PRG – Report Mapping Session (Nov-2016) | Added step to organize report mapping session and invite participants.  Minor edits. | *Finding blocks for the special examination report* – updated | 7030 *Drafting the audit report* – updated |
|  | D.2.PRG – Finding Blocks Discussion with the AG (Nov-2015) | N/A | None | None | *2040 Discussions with the Auditor General* – updated |
|  | 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.**  Clarification that internal advisors must be consulted regardless of whether or not there is an Examination Phase Advisory Committee. | None | 7030 *Drafting the audit report* – updated  *7040 Audit Conclusions* - updated |
|  | 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 | 2050 *Advisory committee meetings* – updated |
|  | E.1.PRG – Prepare PX Draft (Nov-2015) | E.1.PRG – Prepare PX Draft (Nov-2015) [should be changed to 2016) | Revised procedure to include Communications Services on list of internal advisors that receive the PX draft.  Minor wording changes. | None | 8019 *Submitting the principal’s (PX) draft and transmission draft* – updated |
|  | 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 |
|  | 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 |
|  | E.1.PRG – Subsequent Events Before the Date of the Report (Nov-2015) | E.1.PRG – 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”.  Minor wording changes. | None | *8017 Report content approval and date of the report* – updated  *8030 Subsequent events* – updated |
|  | E.1.PRG – Revised PX Draft as Result of Comments Received (Nov-2015) | N/A | Minor wording revisions regarding written confirmation received from entity.  **Added text to address the need to reassess the date of the audit report.** | *Checklist—Assurance on the application of reporting standards and policies* - updated | None |
|  | 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* – updated  8017 *Report content approval and date of the report* – updated |
|  | 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 |
|  | E.3.PRG – 2. OPTIONAL – Quality Reviewer – Report Content Approval (Nov-2015) | E.3.PRG – 2. 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”.  Minor wording changes. | None | 8017 *Report content approval and date of the report* – updated |
|  | 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 |
|  | E.4.PRG – Prepare Transmission (AC) Draft for Production (Nov-2015) | E.4.PRG – Prepare Audit Committee Transmission Draft for Production (Nov-2016) | Terminology revision – The Transmission (AC) Draft is now the Audit Committee Transmission Draft. | None | *8019 Submitting the principal’s (PX) draft and transmission draft* - updated  *8030 Subsequent Events* – updated |
|  | E.4.PRG – Transmission (AC) Draft Discussion with AG (Nov-2015) | E.4.PRG – Audit Committee Transmission Draft Discussion with AG (Nov-2016) | Terminology revision – The Transmission (AC) Draft is now the Audit Committee Transmission Draft. | None | *2040 Discussions with the Auditor General* - updated |
|  | E.4.PRG – Engagement Leader Recommendation for Signature (Nov-2015) | E.4.PRG – Date of the Report and Audit Committee Transmission Draft Ready for Issuance (Nov-2016) | Added step to ensure that all events that need to take place before the date of the report have been completed.  **Merge of step with following step, “SE report signatory – Transmission (AC) Draft”.** | None | None |
|  | E.4.PRG – SE Report Signatory – Transmission (AC) Draft (Nov-2015) | N/A | Deleted (merged with E.4.PRG – Engagement Leader Recommendation for Signature) | None | None |
|  | E.4.PRG – Transmission (AC) Draft to Entity (Nov-2015) | E.4.PRG – Audit Committee Transmission Draft to Entity (Nov-2016) | **Added step to notify Records Operations of date of the report.**  Additional minor terminology changes. | [*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 |
|  | E.4.PRG – Subsequent Events After the Date of the Report (Nov-2015) | N/A | None | None | *8030 Subsequent Events* - updated |
|  | E.4.PRG – Revised Transmission (AC) Draft as a result of Comments Received (Nov-2015) | E.4.PRG – Revised Audit Committee Transmission Draft as a Result of Comments Received (Nov-2016) | Terminology revision – The Transmission (AC) Draft is now the Audit Committee Transmission Draft.  Minor word changes. | None | None |
|  | E.5.PRG – 1. Legal Services – Approval for Submission to Board (Nov-2015) | N/A | Clarification of procedure to clearly state that the engagement leader approves the SE report as well as Legal Services. | None | None |
|  | E.5.PRG – Editorial and Production Services – Confirmation of Approval Received (Nov-2015) | E.5.PRG – Editorial Services – Confirmation of Approval Received (Nov-2015) | Clarification that an email is sent to Editorial Services. | None | None |
|  | E.6.PRG – Prepare Final SE Report to Board of Directors (Nov-2015) | N/A | Added link to transmission to Board Member letter template.  Clarification that the planned meeting in step 4 refers to the Board. | None | None |
|  | E.6.PRG – Attend and Document the Board of Directors Meeting (Nov-2015) | N/A | Minor terminology changes – The CEO or President is now Head of the corporation. | None | *8095 Submitting the special examination report to the board of directors and making it public* – updated  *9081 Post-audit surveys, and the document Post-Audit Survey Process* – updated\ |
|  | E.7.PRG – OPTIONAL – Additional Issues for the Entity (Nov-2015) | 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 |
|  | E.8.PRG – Preparation for Tabling (Nov-2015) | E.8.PRG – Preparation for Tabling (Nov-2016) | Wording revised for clarification to reflect changes to tabling the SE reports in Parliament. | None | None |
|  | 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 |