**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 already completed.**
* **Save this document in your TeamMate file** under the new **Significant Judgment subfolder OR your current Performance Audit Practice Team subfolder,** and link to it as necessary.

For **audit teams** **that have not yet created their TeamMate file (Spring 2015 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 and Templates – November 2013**

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

| **#** | **Current TM Procedures (RAM Update #1)** | **Updated TM Procedures** | **Type of Change** | **In effect for audits reporting in** |
| --- | --- | --- | --- | --- |
| **Feb-March 2014** | **Spring 2014** | **Fall 2014** | **Feb-March 2015** | **Spring 2015** **or later** |
| **Territorial** | **AG**  | **AG** **CESD** | **Territorial** | **AG****CESD****Territorial** |
| 1 | A.1 TeamMate Protocol (Nov-2012) | None | The procedure was merged into Team Meetings (Nov-2013) and the *TeamMate Protocol* *for Performance Audits and Special Examinations* was updated to reflect best practices regarding the management of audit information. |  |  |  | (Where feasible) |  |
| 2 | A.1 Electronic sign-off in TeamMate (Nov-2011) | None | The procedure was integrated into the TeamMate Protocol document. |  |  |  |  |  |
| 3 | A.1 Open File at Records (Nov-2011); A.1 Project Codes (Nov-2012) | A.1 Open File and Create Project Codes (Nov-2013) | The procedures were merged. |  |  |  |  |  |
| **4** | **A.1 Key Steps and Dates (Nov-2011)** | **A.1 Key Steps and Dates (Nov-2013)** | **The *T-minus schedule* was updated to reflect various changes made in TeamMate, including the flexibility not to have an AG Briefing when the AG attends the Advisory Committee.** |  |  |  |  |  |
| 5 | A.1 Chapter Submission (Nov-2011) | A.1 Audit Approval (Nov-2013) | The title of the procedure was changed to better reflect the process. |  |  |  | (Where feasible) |  |
| **6** | **A.1 Budget (Nov-2012); F.1 On-budget (Nov-2011)** | **A.1 Budget (Nov-2013)** | **The procedures were merged and the content was updated.** |  |  |  | (Where feasible) |  |
| **7** | **A.1 Cancellation of an audit (Nov-2011)** | **A.1 OPTIONAL - Cancellation of an audit (Nov-2013)** | **The audit procedure was updated to reflect the new process to cancel an audit. The title of the procedure was changed to identify it as optional - to be used only by teams who cancel or postpone their audit.** |  |  |  |  |  |
| **8** | **A.1 Audit Risk (Nov-2011); A.2 Team Competency (Nov-2012)** | **A.5 Audit Risk (and Team Competency) Assessment (Nov-2013)** | **The procedures were merged into a new Risk Assessment subfolder. The *Assessment of Audit Risk* template was simplified and integrates team competency considerations. The *Engagement Team Competency and Resources Assessment* template was removed.** |  |  |  | (Where feasible) |  |
| 9 | A.2 Use of Specialists as Team Members (Nov-2011) | A.2 OPTIONAL - Use of External Specialists (Nov-2013) | The title of the procedure was changed to identify it as optional - to be used only by teams who need an external specialist. The procedure now only refers to external specialists (and no longer internal specialists). Some elements of the audit procedure were moved under the Risk Assessment procedure. |  |  |  | (Where feasible) |  |
| 10 | A.2 Ethical and Independence Requirements (Nov-2011) | A.2 Ethical and Independence Requirements (Nov-2013) | Changes were made in the procedure to ensure that Exception Reports are sent to Records Management instead of HR. |  |  |  |  |  |
| 11 | A.2 Team Meetings (nov-2012) | A.2 Team Meetings (nov-2013) | The *Kick-Off Meeting Checklist* was updated. |  |  |  | (Where feasible) |  |
| 12 | A.2 Performance Objectives (Nov-2011) | None | The procedure was deleted since performance objectives are not documented in TeamMate. The *Assignment Planning and Assessment Form* remains accessible outside TeamMate (on the Intranet). |  |  | (Where feasible) |  |  |
| 13 | A.3 Register of Audit Information Requested and Received (Nov-2012) | A.4 Management of Audit Information Requested and Received (Nov-2013) | The title of the procedure was changed to inform that the management of audit information can be done using the proposed optional Register or other means. The *Register of Audit Information Requested and Received* has been simplified. |  |  |  |  |  |
| 14 | A.3 Register of Cabinet and TB Documents (Nov-2011) | A.4 OPTIONAL - Management of Cabinet and TB Documents (Nov-2013) | The title of the procedure was changed to identify it as optional - to be used only by teams when Cabinet documents or TB Submissions are requested during the course of the audit. |  |  | (Where feasible) |  |  |
| 15 | A.3 Register of OAG Controlled Documents (Nov-2012); E.7 Return of controlled documents (Nov-2012) | A.4 Management of Controlled Documents (Nov-2013) | The procedures were merged and the title changed accordingly. |  |  | (Where feasible) |  |  |
| 16 | A.3 Referencing Hard Copies (Nov-2011) | A.4 Referencing Hard Copies (Nov-2013) | The procedure was updated to reflect the flexibility given to teams to use the *Table of Contents for Hard Copies* template or references in TeamMate. |  |  | (Where feasible) | (Where feasible) |  |
| **17** | **A.4 Notification Letter of Entity (Nov-2011); A.4 Solicitor/Client Privilege Letter (Nov-2011)** | **A.3 Letter of Notification and Solicitor-Client Privilege (Nov-2013)** | **Both procedures and letter templates were merged to facilitate the management of that process. A new *Letter of Notification and Solicitor-Client* has been prepared.** |  |  |  |  |  |
| 18 | A.4 On-going Entity Communication (Nov-2012) | None | The procedure was integrated into the Introductory Meeting with Entity (Nov-2013). |  |  |  |  |  |
| 19 | A.4 Key Contacts and OAG Liaison (Nov-2011) | None | The procedure and the *Contact List* template were deleted because it was not adding value. Contact information can be managed outside TeamMate. |  |  | (Where feasible) |  |  |
| **20** | **None** | **A.5: OPTIONAL - Entity Risk Assessment (Nov-2013)** | **New optional audit procedure with new *Entity Risk Assessment* template to be used to identify risks related to Fraud and Wrongdoing, IM/IT, and HR. Could help refine the scope of the audit.** |  |  |  |  |  |
| **21** | **None** | **B.1 Documentation of Significant Judgments (Nov-2013)** | **New audit procedure and new *Significant Judgments* template to document and centralize key changes to significant decisions made throughout the audit.****The *Checklist for Audit Principal and AAG sign-off in TeamMate* was updated and is now available in this procedure.** |  |  | (Where feasible) |  |  |
| **22** | **Folder B - Consultations and Quality Review (B.1 Audit principal; B.2 Audit AAG; B.3 Product leader; B.5 Internal Specialist - Legal services; B.6 Internal Specialist - Communications; B.7 Internal Specialist - Environment; B.8 Performance Audit Practice Team; B.9 Internal Specialist - Other)** | **None** | **All audit procedures included under Folder B (except the Quality reviewer) have been deleted to avoid duplications. Consultations need to be documented in the appropriate folders.** |  |  | (Where feasible) |  |  |
| 23 | B.4 Quality reviewer (Nov-2012) | B.2 OPTIONAL - Quality reviewer (Nov-2013) | The title of the procedure was changed to identify it as optional - to be used only by teams who need a QR as determined by the risk assessment that was conducted.  |  |  |  |  |  |
| 24 | C.1 Knowledge of the Audit Subject (Nov-2012); C.1 Stakeholders (Nov-2012) | C.1 INSTRUCTIONS - Knowledge of the Audit Subject (Nov-2013) | The procedures were merged and the title was changed to identify it as instructions only - no need to complete the results tab. Some elements of the procedure were integrated into the new Entity Risk Assessment (Nov-2013). |  |  |  |  |  |
| **25** | **C.1 Introductory Meeting with Entity (Nov-2012)** | **A.3 Introductory Meeting with Entity (Nov-2013)** | **The procedure was moved under A.3 Entity Communication subfolder to better reflect the sequence of the audit process. Its content was updated to reflect the integration of the On-going Entity Communication (Nov-2012) procedure.** **The PowerPoint presentation: *What to Expect An Auditee’s Guide to the Performance Audit Process* has been updated.** |  |  |  |  |  |
| 26 | C.1 Environmental Risks (Nov-2011) | A.5 Environmental Risk Assessment (Nov-2013) | The procedure was moved under A.5 Risk Assessment. |  |  |  |  |  |
| **27** | **C.2 Draft Audit Logic Matrix (Nov-2011); C.2 ALM Finalization (Nov-2012)** | **C.2 Audit Logic Matrix (Nov-2013)** | **The procedures were merged. The *Audit Logic Matrix* template was updated.** |  |  |  |  |  |
| **28** | **C.1 Planning Phase AG Briefing (Nov-2012)** | **C.2 Planning Phase AG Briefing (Nov-2012)** | **The procedure was updated to reflect the idea that there is no need to schedule a separate AG Briefing if the AG attends an Advisory Committee.** |  |  |  |  |  |
| 29 | C.3 Planning Phase Advisory Committee Meeting (Nov-2012); C.3 Advisers (Nov-2012) | C.2 OPTIONAL - Planning Phase Advisory Committee Meeting (Nov-2013) | The procedures were merged. The title of the procedure was changed to identify it as optional - to be used only by teams who need to have an advisory Committee as a result of risk assessment. |  |  | (where feasible) |  |  |
| 30 | C.4 ALM Review Committee (Nov-2012) | C.2 OPTIONAL - ALM Review Committee (Nov-2013) | The title of the procedure was changed to identify it as optional - to be used only by teams who need to have an ALM Review Committee as a result of risk assessment. |  |  | (where feasible) |  |  |
| 31 | C.6 Approved Audit Programs (Nov-2011) | C.4 Audit Programs (Nov-2013) | The title of the procedure has changed and the *Audit Program* template has been simplified. |  |  | (where feasible) |  |  |
| 32 | C.6 Examination Approval Sign-off Instructions (Nov-2011) | None | The procedure was deleted. Instructions were integrated in the Examination Approval procedures. |  |  | (where feasible) |  |  |
| **33** | **C.6 Audit Programs and Examination Approval [Audit principal—Examination Approval Sign-off (Nov-2011); Audit AAG—Examination Approval Sign-off (Nov-2011); Product leader—Examination Approval Sign-off (Nov-2011)]** | **C.5 Examination Approval [1. Audit principal—Examination Approval (Nov-2013); 2. Audit AAG—Examination Approval (Nov-2013); 4. Product leader—Examination Approval (Nov-2013)]** | **Audit programs and examination approval were split. Instructions were added in the different Examination Approval procedures. Approval declarations were updated, and titles were changed.** |  |  | (where feasible) |  |  |
| 34 | C.6 Quality reviewer—Examination Approval Sign-off (Nov-2011) | C.5 - 3. OPTIONAL - Quality reviewer—Examination Approval (Nov-2013) | The title of the procedure was changed to identify it as optional - to be used only by teams who need to have a QR as a result of risk assessment. |  |  | (where feasible) |  |  |
| 35 | D.1 Audit Program Work (Nov-2012) | D.1 INSTRUCTIONS - Work on Audit Programs (Nov-2013) | The title of the procedure was changed to identify it as instructions to perform the work set out in the audit programs - no need to complete the results tab. |  |  | (where feasible) |  |  |
| **36** | **D.1 Examination Phase AG Briefing (Nov-2012)** | **D.2 Examination Phase AG Briefing (Nov-2013)** | **The procedure was updated to reflect that there is no need to schedule a separate AG Briefing if the AG attends an Advisory Committee. The Examination Phase AG Briefing (if any) happens later and now focuses on a discussion about the internal draft.** |  |  |  |  |  |
| **37** | **D.1 Message Development Session (Nov-2012)** | **D.2 Message Development Session (Nov-2013)** | **The procedure was updated to reflect the changes made to the Examination Phase AG Briefing that happens later.** |  |  |  |  |  |
| 38 | D.2 Prepare Internal Draft and Consult Internally (Nov-2011) | D.2 Prepare Internal Draft and Consult Internally (Nov-2013) | The procedure was updated since there is no longer any Folder B to document consultations made. Consultations on internal draft need to be documented directly in this procedure. The *Chapter Template* was updated. |  |  |  |  |  |
| 39 | D.3 Examination Phase Advisory Committee Meeting (Nov-2012) | D.2 OPTIONAL - Examination Phase Advisory Committee Meeting (Nov-2013) | The title of the procedure was changed to identify it as optional - to be used only by teams who need to have an advisory Committee as a result of risk assessment. |  |  |  |  |  |
| **40** | **D.4 Main Points (Nov-2012)** | **None** | **The procedure was integrated into E.1 Prepare PX Draft (Nov-2013). The process to prepare Main Points has changed. The Main Points will be developed at the PX Draft stage only. When the team sends the PX Draft to Editorial Services, the latter will provide the PX draft to the Strategic Communications Team to develop the Main Points. The team will be contacted by the Strategic Communications Team to finalize the Main Points.** |  |  |  |  |  |
| 41 | E.1 Prepare PX Draft (Nov-2012); PX Draft to External Advisers (Optional) (Nov-2011) | E.1 Prepare PX Draft (Nov-2013) | The procedures were merged. The *Checklist for Preparing the PX Draft* was updated. |  |  |  |  |  |
| **42** | **E.1 Entity Comments on the PX Draft (Nov-2011); Changes Resulting from Entity Comments on PX Draft (Nov-2012)** | **E.1 Revised PX Draft as Result of Comments Received (Nov-2013)** | **The procedures were merged and the title was changed. The review done by the product leader using the *Checklist - Assurance on the application of reporting standards and policies* was integrated in the revised procedure and updated.** |  | (where feasible) |  |  |  |
| 43 | E.1 PX Draft Excerpts to Third Parties (Nov-2011) | E.1 OPTIONAL - PX Draft Excerpts to Third Parties (Nov-2013) | The title of the procedure was changed to identify it as optional - to be used only by teams when third parties or information from third parties are mentioned in the PX draft. |  | (where feasible) |  |  |  |
| 44 | E.3 Substantiation Approach (Nov-2011); E.3 Substantiation Finalization (Nov-2012) | E.2 INSTRUCTIONS - Substantiation (Nov-2013) | The procedures were merged. The title of the procedure was changed to identify it as instructions to prepare the substantiation - no need to complete the results tab. |  | (where feasible) |  |  |  |
| 45 | E.2 Completing Audit Work and Evidence Gathering (Nov-2012) | None | The procedure was deleted. Instructions are integrated in the procedures that deal with Chapter Content Approval. | (where feasible) | (where feasible) |  |  |  |
| **46** | **E.2 Chapter Content Approval** | **E.3 - Chapter Content Approval** | **Instructions were added in the different approval procedures. Approval declarations were updated, and the titles of the procedures were changed.** | (where feasible) | (where feasible) |  |  |  |
| **47** | **E.2 Legal Services—Approval Sign-off (Nov-2012)** | **E.5 1. Legal Services—Approval for Publication (Nov-2013)** | **Changes made in the process. Legal Services will not sign off on the Chapter Content Approval but on the Chapter Publication Approval. As a result, the procedure was moved and updated.** | (where feasible) | (where feasible) |  |  |  |
| **48** | **E.2 Communications—Approval Sign-off (Nov-2012)** | **None** | **The procedure was deleted to reduce duplication. Communications are already highly involved in the formatting of the chapter and do not need to give their sign-off on Chapter Content Approval.** | (where feasible) | (where feasible) |  |  |  |
| **49** | **E.2 Audit principal and AAG - Sign-off on Consultations and Compliance (Nov-2012)** | **E.3 - 3. Audit principal - Chapter Content Approval (Nov-2013); 4. Audit AAG - Chapter Content Approval (Nov-2013)** | **The Audit principal and audit AAG procedure were split to clarify who is signing off on what.** | (where feasible) | (where feasible) |  |  |  |
| **50** | **E.4 Prepare Transmission (DM) Draft for Production (Nov-2013)** | **E.4 Prepare Transmission (DM) Draft for Production (Nov-2013)** | **The procedure was updated to ensure that when the Transmission (DM) Draft is ready to be submitted to Editorial Services for editing, a copy is also sent to Legal Services for review. The *Checklist for Preparing the DM Draft and Final Chapter* has been updated.** | (where feasible) |  |  |  |  |
| 51 | E.4 Entity Responses (Nov-2011) | E.4 Revised DM Draft as Result of Comments Received (Nov-2013) | The title of the procedure was changed. | (where feasible) |  |  |  |  |
| 52 | E.4 Transmission (DM) Draft Ready for Publication (Nov-2012) | None | The procedure was deleted. Instructions are integrated in the procedures that deal with Chapter Publication Approval. | (where feasible) |  |  |  |  |
| **53** | **E.4 Transmission (DM) Draft and Publication** | **E.5 Chapter Publication Approval** | **The preparation of the DM draft and the publication approval process were split to clearly distinguish the two. Instructions were added in the different approval procedures, declarations were updated, and titles were changed.** |  |  |  |  |  |
| **54** | **None**  | **E.5 - 2. Audit principal - Approval for publication (Nov-2013)** | **The approval for publication by the audit principal was added to document his/her approval.** | (where feasible) |  |  |  |  |
| 55 | E.5 Notification to Entities and Stakeholders (Nov-2011) | None | The procedure was deleted, including the *Email Notification of Tabling to Entity and Stakeholders* template. |  |  |  |  |  |
| 56 | E.5 Published Report (Nov-2011) | None | The procedure was integrated under Revised DM Draft as a Result of Comments Received (Nov-2013). |  |  |  |  |  |
| 57 | E.6 Management Letter and Additional Issues for Entity (Nov-2011) | E.7 OPTIONAL - Management Letter and Additional Issues for Entity (Nov-2013) | The title of the procedure was changed to identify it as optional - to be used only by teams who need to draw the attention of entity management to specific issues not included in the chapter. |  |  |  |  |  |
| **58** | **F.2 Post-Audit Survey (Nov-2011)** | **None** | **The procedure was deleted. Post-audit surveys for performance audits will be managed outside TeamMate and by PPG, instead of being managed by audit teams. Teams will be contacted to provide entities’ contact information.** |  |  |  |  |  |
| 59 | F.3 External Correspondence and Media [External Correspondence (Nov-2011); Media Coverage (Nov-2012); Parliamentary Committee Hearings (Nov-2011)] | None | The procedures were deleted to ensure that the audit file can be closed as soon as possible. |  |  |  |  |  |
| 60 | F.4 Assembly of the Final Audit File (Nov-2012); Modifications After Finalizing the File (Nov-2011) | F.1 Assembly of the Final Audit File (Nov-2013) | The procedures were merged. |  |  |  |  |  |
| 61 | F.4 Staff Assessments (Nov-2011) | None | The procedure was deleted, since the assessment of staff is documented outside TeamMate. |  |  |  |  |  |