| **T-minus** | **Meeting** | **Objective** | **Mandatory or Optional** | **Suggested documentation****(See note 1)** | **Participants****(See note 2)** | **Scheduling****responsibility** |
| --- | --- | --- | --- | --- | --- | --- |
| T-50 | Early AG Engagement Meeting  | To brief the AG, and discuss the risks that led to the audit proposal (SAP or other), the anticipated value-added statements, potential messages and impact, the audit scope and approach, and the planned budget. | **Mandatory** | * Risk assessment (SAP or other)
* Value-added statements
* Audit scope and approach (optional)
 | * **AG**
* AAG
* Audit team
 | AG Office and Audit team |
| T-48 | Planning Phase Advisory Committee Meeting | To provide a forum for the audit team to seek advice from external (and internal where applicable) advisors on the scope and approach of the audit. | Optional(based on Engagement Risk Assessment) | * High-level Audit Logic Matrix (focus is on the audit objective, criteria, and potential messages)
* Documents deemed necessary for the discussion
 | * **AG (Optional)**
* AAG
* External Advisors
* Legal Services
* Relevant ISs
* Audit team
* Send information to Editorial Services
 | Audit team |
| T-46 | Planning Phase AG Briefing | To update the AG, and further discuss the audit objective, criteria, the anticipated value-added statements, potential messages and impact, the audit scope and approach, and the planned budget. | **Mandatory** (If the AG did not attend the Planning Phase Advisory Meeting)  | * Draft APS
* Documents deemed necessary for the discussion
 | * **AG**
* AAG
* Relevant ISs
* Audit team
 | AG Office and Audit team |
| T-27 | Findings Discussion with the AG | To discuss the structure and messages of the audit report. Occurs before the internal draft is drafted. | **Mandatory** | * A summary of findings
 | * **AG (Mandatory)**
* AAG
* Editorial Services
* Report Comm.
* Relevant ISs
* Audit team
 | AG Office and Editorial Services |
| T-24 | Examination Phase Advisory Committee Meeting | To provide advice on the message and tone of the internal draft audit report | Optional(based on Engagement Risk Assessment) | * Internal draft audit report
 | * **AG (recommended but optional)**
* AAG
* Legal Services
* External Advisors
* Editorial Services
* Relevant ISs
* Audit team
 | Audit team |
| T-21 | Principal’s (PX) Draft Discussion with the AG | To discuss the content of the PX draft. Meeting will only be held if the engagement leader determines it to be necessary | Optional(At the discretion of the engagement leader) | * PX draft
 | * **AG**
* AAG
* Relevant ISs
* Audit team
* Send draft to Legal Services and Report Comm.
 | Audit team  |
| T-13 | Transmission Draft Discussion with the AG | To discuss the content of the transmission draft. | **Mandatory** | * Transmission draft
 | * **AG**
* AAG
* Editorial Services
* Report Comm.
* Legal Services
* Relevant ISs
* Audit team
 | AG Office and Editorial Services |
| T-11 | Follow-up Meeting with AG on Transmission Draft | To review the transmission draft as a result of comments received during the transmission draft discussion with the AG.  | Optional(At the discretion of the engagement leader) | * Revised transmission draft with disposition of comments received
 | * **AG**
* AAG
* Report Comm.
* Audit team
 | Audit team  |
| T-6 | Preparation for Tabling | To discuss “At a Glance,” tweets, and 200‑word message. | **Mandatory** | * Documents provided by Report Communications
 | * **AG**
* AAG
* Senior General Counsel
* Report Comm.
* Parliamentary Liaison
* Audit team
 | Report Comm. and AG Office |
| T-3 | Pre-tabling Briefing Session | To prepare the AG for tabling. | **Mandatory** | * At a Glance
 | * **AG**
* AAG
* Senior General Counsel
* Report Comm.
* Parliamentary Liaison
* Audit team
 | Parliamentary Liaison and AG Office |

Notes:

1. Audit teams should bring high-level documentation that may already be available, to facilitate the discussion. Developing detailed documentation just for these meetings is not encouraged.
2. Audit team: The audit team should include those audit team members that can contribute to the discussion. This includes the engagement leader and the audit director, and may include additional audit team members.

Relevant ISs: Those internal specialists who have significant involvement in the audit.