**Performance Audit of [Audit working title/Program/Entity name]**

**To be reported in the [Season 20XX] Report of the [Auditor General/Commissioner of the Environment and Sustainable Development]**

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|  | **AUDIT PLAN SUMMARY**  **[Date]** |

[Use the final Audit Logic Matrix to complete the information requested below.]

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| --- | --- |
| **SUBJECT MATTER AND CONTEXT** | [Briefly describe the subject matter and its context] |
| **ENTITY MANAGEMENT’S RESPONSIBILITY** | [Describe entity management’s responsibility for the subject matter as it relates to the objectives of the audit/follow-up audit (refer to the relevant legislation and/or regulation for the entity).] |
| **OAG RESPONSIBILITY** | To conduct an independent examination of [program/activity/area] to provide objective information, advice, and assurance to assist Parliament in its scrutiny of the government’s management of resources and programs. |
| **AUDIT OBJECTIVE** | [Insert the audit objective] |
| **AUDIT SCOPE AND APPROACH** | [Include a high-level description of the audit scope and approach, and a paragraph on each line of enquiry.]  [If the following applies, you may also add: The audit scope and approach does not preclude us conducting an enquiry into other matters of significant concern, should they come to our attention during our examination.] |
| **AUDIT CRITERIA** | [Insert the audit criteria and their sources.] |
| **PERIOD(S) COVERED BY THE AUDIT** | [Insert period(s) covered by the audit.]  [If the following applies, you may also add: However, to gain a more complete understanding of the subject matter of the audit, we may also examine certain matters that preceded this starting date.] |
| **KEY AUDIT MILESTONES** |  |
| Principal’s (PX) draft report to the entity | [Date] |
| Entity comments on principal’s (PX) draft | [Date] |
| Transmission draft to entity Deputy Head | [Date] |
| Sign-off by the entity Deputy Head | [Date] |
| Tabling in Parliament | [Date] |
| **AUDIT TEAM** |  |
| Principal | [Insert Name] |
| Director | [Insert Name] |
| Auditors | [Insert Names] |