[Date]

Audit Plan Summary Letter to the Deputy Head

Aug-2020

Template Owner: Audit Services

Layout maintained by: Design and Publishing

[Civil title, Name and Surname of the recipient—Deputy Head or equivalent]

[Title]

[Entity name]

[Building name]

[Street number and name, Floor, Tower, Suite]

[City, Province/Territory]  [Postal code]

Dear [Civil title and surname of the recipient]:

In my letter dated [day month year], I notified you that we were beginning a [performance audit / follow-up audit] of [Program/Entity name]. The final report will be published in the [Season 20XX] Report[s] of the [Auditor General of Canada / Commissioner of the Environment and Sustainable Development].

We are providing you and the persons identified by your organization with electronic access to the Audit Plan Summary, which contains the objective and criteria for this audit. The standard for direct engagements set by Chartered Professional Accountants of Canada (CPA) in the *CPA Canada Handbook—Assurance* requires that we seek from you a written acknowledgement of your organization’s responsibility for [*Note: insert the subject matter under audit*] as described in the “Entity Management’s Responsibility”section of the Audit Plan Summary, the terms of the engagement (including audit objective, scope, and approach), and the suitability of the audit criteria as a basis for assessing whether the audit objective has been met.

Please review the Audit Plan Summary with your management team and reply **no later than**[**day month year**].[*Note: allowing two weeks from the date the entity receives the Audit Plan Summary)*]. A suggested letter of acknowledgement is attached for your convenience.

The Audit Plan Summary is a Protected A document. Therefore, please treat this document accordingly.

We would be pleased to discuss with you and/or your organization’s officials regarding the Audit Plan Summary. Please do not hesitate to call [Name of audit director] or me at 613‑995‑3708.

Yours sincerely,

[Name]
Principal (responsible for the audit)
240 Sparks Street
Ottawa, Ontario  K1A 0G6

Attachment: Draft acknowledgement letter template

c.c.: [Name of entity’s OAG contact / liaison person (usually the Head of Internal Audit and Program Evaluation)], [Title]

 [Name of principal with responsibilities for the entity, if different from the audit principal], Principal (responsible for [name of the entity])

### ACKNOWLEDGEMENT LETTER

[Date]

[Civil title, Name and Surname of the recipient—Audit Principal]

[Title]

Office of the Auditor General of Canada

240 Sparks Street

Ottawa, Ontario  K1A 0G6

Dear [Civil title and surname of the recipient]:

This is to respond to your letter dated [day month year] regarding your [performance audit / follow‑up audit] of [area under audit/Entity], which will be published in the [Season 20XX] Report[s] of the [Auditor General of Canada / Commissioner of the Environment and Sustainable Development].

I have reviewed the Audit Plan Summary for this [performance audit / follow-up audit]. As [Title of Deputy Head or its equivalent] of [Entity name], I acknowledge the responsibilities for the subject being audited as set out in the Audit Plan Summary under the section “Entity Management’s Responsibility.” I also acknowledge the terms of the engagement, including the suitability of the criteria as a basis for assessing whether the audit objective has been met. [*Please add comments to explain any disagreements on the suitability of the audit criteria.*]

Yours sincerely,

[Name]
[Title of Deputy Head or its equivalent]