[Date—One to two weeks before Audit Committee meeting]

Entity Transmission Draft Audit Report Letter (for special examinations)

Nov-2017

Template Owner: Audit Services

Layout maintained by: Design and Publishing

[Civil title, Name and Surname of the recipient]

[Chair of the Audit Committee of the Board of Directors]

[Entity name]

[Building name]

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

[City, Province]  [Postal code]

Dear [Civil title and surname of the recipient]:

We are providing you with electronic access to the [English/French OR English and French versions of the] transmission draft report on our special examination of [entity’s name] that we plan to submit to the Board of Directors on [day month year].

This draft special examination report takes into account the results of discussions with entity officials. The draft report also contains our recommendation(s) and the Corporation’s draft response(s) provided by management. We are satisfied that the audit findings in this draft are factually based.

To meet our report production deadlines, it is essential that we receive in writing, by [**day month year**—one week after the meeting with the audit committee], your agreement that this draft special examination report is factually accurate and that your responses to our recommendations are final. We have enclosed an acknowledgement letter template for your convenience.

If for any reason we do not receive your confirmation by [**same day month year**], we will print the following text at each point in the report where your response to our recommendation would normally appear:

[*Entity*] *did not confirm the facts in this report or provide a response to this recommendation in time to meet our publication deadline.*

We expect that any concerns you may have about anything in the report will have been brought to our attention well in advance of the stated deadline. Therefore, we fully expect to publish your responses and not the above text.

The draft special examination report is a controlled document and must be kept confidential. It is labelled “NOT TO BE COPIED, Property of the Office of the Auditor General of Canada, Protected A.” Therefore, until the final special examination report is made public, please treat this draft accordingly.

Please note that the draft special examination report you are receiving will undergo additional proofreading and formatting before it is made public, including a side-by‑side comparison of the English and French versions to ensure the accuracy of the translation. As such, we ask you to focus your review on the accuracy of the facts and refrain from recommending stylistic edits.

We will be pleased to respond to any comments or questions you may have concerning our draft special examination report at your meeting on [day month year]. The audit team will revise the draft report as appropriate to reflect the feedback received from the audit committee and, at least one week in advance of the Board of Directors’ meeting, will provide the final special examination report and transmittal letter in both official languages to the Board of Directors.

We look forward to meeting with you to discuss the *Special Examination Report*. If you have any questions or concerns, please contact me or [Name of audit director] at 613‑995‑3708.

Yours sincerely,

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

Enclosure: Acknowledgement letter template

c.c.: [Name of head of Crown corporation], CEO of [name of entity]

[Name of OAG Principal with responsibilities for the entity], 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 in response to your letter dated [day month year], regarding your draft special examination report of [name of the Crown corporation], which is planned to be submitted to the Board of Directors on [day month year].

The Audit Committee, in consultation with management, has reviewed the transmission draft report for this special examination. In my capacity as the Chair of the audit committee of [Name of Crown corporation], I confirm that the draft special examination report is factually accurate.

[Please add comments if you disagree with any statements in the special examination report, specifying where and why you disagree.]

The report also includes the final responses to the recommendations.

Yours sincerely,

[Name]  
[Chair of the Audit Committee of the Board of Directors of (Name of Crown corporation)]