[Date—**according to the T-minus schedule**]

Entity Transmission Draft Audit Report Letter (for performance audits)

Dec-2022

Template Owner: Audit Services

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

Option #1—transmission draft audit report issued in only one official language:

We are providing you and the persons identified by your organization with electronic access to the [English/French] transmission draft report on our performance audit of [subject of the audit]. This audit will be published in the [Season 20XX] Report[s] of the [Auditor General of Canada / Commissioner of the Environment and Sustainable Development]. [For Nunavut: Please note that the electronic access to the Inuktitut version of the draft audit report will be made available to you as soon as it is ready.]

Option #2—transmission draft audit report issued concurrently in both official languages:

We are providing you and the persons identified by your organization with electronic access to English and French versions of the transmission draft report on our performance audit of [subject of the audit]. This audit will be published in the [Season 20XX] Report[s] of the [Auditor General of Canada / Commissioner of the Environment and Sustainable Development]. [For Nunavut: Please note that the electronic access to the Inuktitut version of the draft audit report will be made available to you as soon as it is ready.]

*For all letters*

This draft audit report takes into account the results of discussions with you and your officials [*For multi-entity audits*: and with officials of the (other entity / entities audited)]. The draft audit report also contains our recommendation[s] and your organization’s draft response[s]. We are satisfied that this draft report is factually accurate.

To meet our report production deadlines, it is essential that we receive in writing, by[**day month year**—*according to the T‑minus schedule*], your agreement that this draft audit 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**—*according to the T‑minus schedule*], we could print the following text at each point in the report where your response to our recommendation would normally appear:

[*Entity name*] *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 audit 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 report is tabled in the [House of Commons / Legislative Assembly], please treat the draft audit report accordingly.

Please note that the draft audit report you are receiving will undergo additional proofreading and formatting before being presented for tabling, 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.

[For Federal audits: About three weeks before tabling, our Office will send an invitation letter to [your Minister / the Minister responsible for your organization], inviting [him/her] to meet with the [Auditor General of Canada / Commissioner of the Environment and Sustainable Development]. The meeting would be held one or two weeks before the report is tabled.

[For Territorial Audits: Before submitting the report to the Legislative Assembly, our Office will send an invitation letter to your [title of Deputy Head or its equivalent], inviting [him/her] to discuss with [the Auditor General of Canada / the Assistant Auditor General / me]. The discussion would take place just before the report is submitted to the Legislative Assembly.

[*If required:* Findings and matters identified during the audit that we did not judge to be of significance or of a nature to be brought to the attention of [Parliament / the Legislative Assembly] and that were not included in the final audit report will be discussed with you or your officials within one month of [tabling/submitting] the report.]

[*Next 2 paragraphs are required for reports referred to the Public Accounts Committee—usually all federal AG reports but not territorial and CESD reports*] We would also like to remind you that after tabling, your organization will need to provide a detailed action plan to address the audit recommendations—including specific actions, timelines for their completion, and responsible individuals—to the Public Accounts Committee and our Office **within six months of the audit being tabled.**

If your organization is invited to appear before the Public Accounts Committee to discuss the findings of this audit, you will also need to provide (when feasible) an action plan to the Committee prior to the hearing Action plans and progress reports received by the Committee are published on the Public Accounts Committee’s website.

If you have any questions or would like to discuss any aspect of this draft audit report, we would be pleased to meet with you. Please call me or the audit director, [name], at 613-995-3708.

Yours sincerely,

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

Attachment: Acknowledgement letter template

c.c.: [Name of entity’s OAG contact / liaison person (usually the head of the internal audit function], [Title]

 [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 performance audit of [Program/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 transmission draft report for this audit. In my capacity as the [title of Deputy Head or its equivalent] of [name of entity], I confirm that the draft audit report is factually accurate.

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

The final responses to the audit recommendations, in English and French, are enclosed.

Yours sincerely,

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