Reports of the [Auditor General of Canada / Commissioner of the Environment and Sustainable Development] to the [Parliament of Canada / Legislative Assembly of XYZ]

Independent Reviewer’s Report

[Report Title]

[Entity—if single entity only]

Independent Review Report Template

Dec-2022

Template Owner: Audit Services

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| --- |
| **Overall message** |

[Insert text]. [Write text in past tense that provides an overall assessment of the findings. This section should not list the findings, but rather tell a story that provides readers with a good sense of the review’s results and impact. **This text should be included in your drafts to the Auditor General**.]

|  |
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| **Key findings** |

[Insert text]. [Write a maximum of 3 key take-aways from your review, in bullet form. **This text should be included in your drafts to the Auditor General**. These key findings will be part of the whole At a Glance visual summary added in final production of the report.]

* .
* .
* .

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| --- |
| **Key facts and figures** |

[Insert text]. [Provide in bullet form key statistics and other interesting details from your findings. **This text should be included in your drafts to the Auditor General**. These key findings will be part of the whole At a Glance visual summary added in final production of the report.]

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# Introduction

## Background

[Program/  
Entity(ies)/Topic]

1. [Insert text]. [The introductory paragraph should focus on setting out in clear terms the subject matter of the review.]

[Roles and responsibilities]

1. [**Insert name of entity**]**.** [Describe Entity 1’s roles and responsibilities in relation to the subject of the review (underlying subject matter).]
2. [**Insert name of entity**]**.** [Describe Entity 2’s roles and responsibilities in relation to the subject of the review (underlying subject matter).]

[Unique label]

1. [Insert text].

## Focus of the review

1. This review focused on whether [insert text (in past tense)].
2. This review is important because [insert text (in present tense)].
3. The procedures performed in a review engagement vary in nature and timing from those of an audit and are less extensive. Consequently, the level of assurance obtained for this review is substantially lower than that obtained for an audit.
4. More details about the review objective, scope, approach, and criteria are in **About the Review** at the end of this report.

# Findings and Recommendations

## [Insert a level 2 heading (worded as a finding statement)]

Why this finding matters

1. This finding matters because [insert text (in present tense)]. [The text should capture the impact of the findings and should not repeat what is stated in the Focus of the review.].

[Context]

1. [Insert text]. [Optional—Add context here if it applies to all the findings in this level 2 section.]

### [Insert a level 3 heading (topical)]

Findings

1. [Insert text (write findings in past tense)].
2. [Optional—If the audit team conducted work on the entity’s (or entities’) actions in support of the United Nations’ Sustainable Development Goals, include the SDG logo to the right of the main finding. (Design and Publishing will insert SDG logo on the right at layout.)]

Recommendation

1. [Insert text].

**The department’s response.** [Insert text but not full response—for example, Agreed].

See **Recommendations and Responses** at the end of this report for detailed responses.

### [Insert a level 3 heading (topical)]

Findings

1. [Insert text (write findings in past tense)].

Recommendation

1. [Insert text].

**The department’s response.** [Insert text but not full response—for example, Agreed].

See **Recommendations and Responses** at the end of this report for detailed responses.

## [Insert a level 2 heading (worded as a finding statement)]

Why this finding matters

1. This finding matters because [insert text (in present tense)].

[Context]

1. [Insert text]. [Optional—Add context here if it applies to all the findings in this level 2 section.]

### [Insert a level 3 heading (topical)]

Findings

1. [Insert text (write findings in past tense)].
2. [Optional—If the audit team conducted audit work on the entity’s (or entities’) actions in support of the United Nations’ Sustainable Development Goals, include the SDG logo to the right of the main finding. (Design and Publishing will insert SDG logo on the right at layout.)]

Recommendation

1. [Insert text].

**The department’s response.** [Insert text but not full response—for example, Agreed].

See **Recommendations and Responses** at the end of this report for detailed responses.

# Conclusion

1. [Use the same wording from the review objective to conclude against the objective, using the negative form.] We concluded that [insert text (in past tense)].
2. [Insert text].

# About the Review

This independent limited assurance report was prepared by the Office of the Auditor General of Canada on [program/activity/area]. Our responsibility was to provide objective information, advice, and assurance to assist Parliament in its scrutiny of the government’s management of resources and programs and to conclude on whether the [underlying subject matter] complied in all significant respects with the applicable criteria.

All the work in this review was performed to a meaningful level of assurance in accordance with the Canadian Standard on Assurance Engagements (CSAE) 3001—Direct Engagements, set out by the Chartered Professional Accountants of Canada (CPA) in the CPA Canada Handbook—Assurance.

The Office of the Auditor General of Canada applies the Canadian Standard on Quality Management 1—Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements. This standard requires our office to design, implement, and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

In conducting the review work, we complied with the independence and other ethical requirements of the relevant rules of professional conduct applicable to the practice of public accounting in Canada, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality, and professional behaviour.

In accordance with our regular process, we obtained the following from entity management:

* confirmation of management’s responsibility for the subject under review
* acknowledgement of the suitability of the criteria used in the review
* confirmation that all known information that has been requested, or that could affect the findings or conclusion, has been provided
* confirmation that the review report is factually accurate

Review objective

The objective of this review was to [insert text (in past tense)].

Scope and approach

The procedures performed in a review engagement vary in nature and timing from those of an audit and are less extensive. Consequently, the level of assurance obtained for this review is substantially lower than that obtained for an audit.

[The scope statement should describe the parts or functions of the organization or program that were the subject of the review and to which the review conclusion applies.

This section also serves to provide an informative summary of the work performed as the basis for the conclusion. Sources of evidence used to develop the observations should be provided and must include information on the nature and extent of testing completed, including, when applicable, sample selection, sample size, and population totals. In a review report, the summary of the work performed is usually more detailed than for an audit and identifies the limitations on the nature, timing, and extent of procedures. These details are provided to help the reader understand the work done and the conclusion.]

[Insert text].

[We did not examine [insert text]]. [Optional—Add text only if the team considers that the reader would expect the scope to include something that it does not.]

[Insert text]. [Optional—If the audit team conducted work on the entity’s (or entities’) actions in support of the United Nations’ Sustainable Development Goals, include this paragraph to provide a description of the work performed.]

Criteria

We used the following criteria to conclude against our audit objective:

| Criteria | Sources |
| --- | --- |
| [Insert text (in present tense).] | * [Insert text as title, publisher, year of publication (if applicable)] |
| [Insert text (in present tense).] | * [Insert text as title, publisher, year of publication (if applicable)] |

[Limitation]

[Describe any significant inherent limitations associated with the measurement or evaluation of the underlying subject matter against the applicable criteria, if such description is not included in the body of the report.]

Period covered by the review

The review covered the period from [day month year] to [day month year].

Date of the report

We obtained sufficient and appropriate audit evidence on which to base our conclusion on [day month year], in [location (city) where the practitioner practices], Canada.

Review team

This review was completed by a multidisciplinary team from across the Office of the Auditor General of Canada led by [name], Principal. The principal has overall responsibility for review quality, including conducting the review in accordance with professional standards, applicable legal and regulatory requirements, and the office’s policies and system of quality management.

# Recommendations and Responses

[Standard text] In the following table, the paragraph number preceding the recommendation indicates the location of the recommendation in the report.

[Design and Publishing will populate the following table at layout.]

| Recommendation | Response |
| --- | --- |
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