This checklist lists the topics that should be covered during the team’s internal kick-off meeting. Some elements of the check-list can be applied when new members are added to the team.

**Required attendees** – Engagement leader, audit team members, engagement quality reviewer (if applicable).

**Optional attendees** – Assistant Auditor General and experts and/or specialists, as appropriate.

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| **Topics to be discussed** |
| Required discussion led by the engagement leader – **Audit Quality** (section [**1012**](http://localhost/intranet/performance-audits/manual/1012.shtm)of the Manual) |
| Encourage members of the engagement team to raise any questions they may have related to these discussions. Reinforce that quality is essential in performing assurance engagements and stress the importance of:* performing work that complies with professional standards and applicable legal and regulatory requirements;
* complying with the Office's quality management policies and procedures by performing appropriate procedures, as applicable;
* engagement team members communicating their views or concerns on quality management matters including feedback related to the Office’s system of quality management without fear of reprisals;
* engagement leader responsibility for applying appropriate quality management procedures and for promoting a quality oriented culture.

Consider reviewing the other roles included in OAG Audit 1012 as applicable.  | [ ]  |
| Required discussion led by the engagement leader – **Relevant ethical requirements, including independence** (sections[**1031**](http://localhost/intranet/performance-audits/manual/1031.shtm) and[**3031**](http://localhost/intranet/performance-audits/manual/3031.shtm) of the Manual)  |
| Review with the engagement team:* the relevant ethical requirements (integrity and due care, objectivity, professional competence, confidentiality and professional behaviour) with reference to OAG policies;
* threats to compliance with relevant ethical requirements (including independence) as outlined in OAG Audit 1031.
* the Office policies and procedures related to independence and discuss the below responsibilities for relevant ethical requirements and independence.
 | [ ]  |
| Discuss the engagement team members responsibilities for relevant ethical requirements and independence: * to comply with relevant ethical requirements at all times and the Office’s independence policies when assigned as an engagement team member;
* to complete the *Independence Confirmation*;
* to promptly notify the engagement leader of breaches to relevant ethical requirements and independence and identify all circumstances and relationships that create possible threats.
 | [ ]  |
| Discuss the engagement leader responsibilities for relevant ethical requirements and independence: * to evaluate circumstances and relationships that create threats and take appropriate action to eliminate or reduce threats to an acceptable level by applying safeguards;
* to form a conclusion on the engagement teams compliance with independence requirements applicable to the assurance engagement;
* throughout the engagement, to remain alert through observation and making inquiries as necessary, for evidence of breaches of relevant ethical requirements by members of the engagement team;
* to promptly report to the Internal Specialist – Values and Ethics any instance where a threat to independence has not been reduced to an appropriate level.
 | [ ]  |
| **Performance Management (sections** [**3061**](http://localhost/intranet/performance-audits/manual/3061.shtm)**,** [**3062**](http://localhost/intranet/performance-audits/manual/3062.shtm) **and** [**3065**](http://localhost/intranet/performance-audits/manual/3065.shtm) **of the Manual)** |
| Discuss respective roles and responsibilities on the audit (including deliverables); the roles assigned to senior team members (including supervision), the roles and responsibilities of internal specialist and external experts who will be involved in the audit. | [ ]  |
| Discuss the need to establish performance objectives for all team members using the [Performance Evaluation—Assignment Form](http://cmsprd.oag-bvg.gc.ca/intranet/human-resources/forms-performance-management/Performance_Evaluation_DX_e.pdf) / [Formulaire examen de rendement — mandat](http://cmsprd.oag-bvg.gc.ca/intranet/ressources-humaines/forms-performance-management/Performance_Evaluation_DX_f.pdf) in the language of their choice. | [ ]  |
| **Project Management and sharing knowledge** (sections [**1041**](http://localhost/intranet/performance-audits/manual/1041.shtm), [**2010**](http://localhost/intranet/performance-audits/manual/2010.shtm)**,** [**4010**](http://localhost/intranet/performance-audits/manual/4010.shtm)**,** [**4041**](http://localhost/intranet/performance-audits/manual/4041.shtm)and [**4042**](http://localhost/intranet/performance-audits/manual/4042.shtm)of the Manual) |
| Discuss the objective and scope of the audit, taking into account the audited entity’s mandate and operations and any previous audits. | [ ]  |
| Discuss T-Minus schedule for performance audit reports and Key Production Dates for special examination reports, timelines and budgets. | [ ]  |
| Share team knowledge and relevant information, including: * Understanding of the entity or subject matter (industry, operations and key staff).
* Prior knowledge and experience and matters arising from previous audit(s).
 | [ ]  |
| Discuss the importance of professional skepticism.  | [ ]  |
| Required discussion led by the engagement leader – **Differences of opinion** (section [**3082**](http://localhost/intranet/performance-audits/manual/3082.shtm)of the Manual)  |
| Inform engagement team that they should communicate matters involving differences of opinions within the engagement team, and with those consulted (including the engagement quality reviewer, when applicable) to the engagement leader without fear of reprisals. | [ ]  |
| Required discussion led by the engagement leader – **Audit working paper software protocol and security requirements (**sections[**1191**](http://localhost/intranet/performance-audits/manual/1191.shtm)**,** [**1192**](http://localhost/intranet/performance-audits/manual/1192.shtm) and[**9020**](http://localhost/intranet/performance-audits/manual/9020.shtm)of the Manual) |
| Discuss and review with the engagement team the following engagement requirements:* the obligation for Office personnel to observe at all times the confidentiality of information contained in engagement documentation, unless specific entity authority has been given to disclose information or there is a legal or professional duty to do so;
* the audit working paper software protocol and the appropriate use of that software and other software to restrict access to electronic engagement documentation to authorized users and safeguard the integrity of data;
* the approach, in the audit working paper software, to create a folder structure, to document audit work and information requested, and establish a file naming convention;
* the planned approach to manage temporary/transitory documentation;
* the performance of regular backups of the audit file as prompted by the IT backup application and where auditors are working in the field without a reliable remote connection clarify the approach to be used;
* the expected procedures to be followed for properly distributing engagement documentation to the team members at the start of the engagement, processing it during engagement, and collating it at the end of engagement
* the expected procedures to be followed for restricting access to, and enabling proper distribution and confidential storage of, hardcopy engagement documentation
* the Office Security Policy and labelling requirements for audit documentation, and the obligation for Office personnel to properly label electronic audit working papers regardless of the storage location (the audit working paper software or PROxI). For more information, refer to:
* [OAG Security Quick Reference Card](http://cmsprd.oag-bvg.gc.ca/intranet/security/27123_ENC_HTML_PROD.shtm)
* Labelling and Marking of Information Security classification Tool
 | [ ]  |
| **Language of Work** |
| To foster a respectful workplace, discuss language of work and determine how the team will a) accommodate language preferences and b) encourage efforts to improve in the other official language.  | [ ]  |
| Required discussion led by the engagement leader – **Health and Safety considerations** |
| During the course of an audit, it may be necessary for employees to work offsite, alone or to travel. Regardless of the location of work, employees and supervisors have a shared responsibility to protect the health and safety of all OAG employees. When sending employees on these types of work assignments, needs should be considered regarding:* Minimum space needed per person to function effectively
* Ergonomic concerns, when possible
* Personal protective equipment
* Unusual environmental conditions
* Evacuation procedures
* Etc.

This list is not meant to be exclusive but is meant to raise awareness of the responsibilities of employees and supervisors. For more information, audit teams should consult the Policy on Working Offsite and/or Alone, the Guidelines on Working Offsite and/or Alone, the Health and Safety page on the OAG Intranet, or contact a member of the Health and Safety team. | [ ]  |
| **Personal information** |
| The team will make every reasonable effort to limit the collection of personal information from the entity to only that which is deemed necessary for the audit. At the conclusion of the audit, the team will have a plan for the disposition of non-essential personal information collected during the audit. | [ ]  |
| **Additional Topics (Optional Discussion)** |
| * On-going communication strategy with audited entity(ies).
 | [ ]  |
| * Plan the use of technology solutions as part of an audit and plan appropriate supervision and review.
 | [ ]  |
| * Engagement quality reviewer involvement.
 | [ ]  |
| * Other administrative matters.
 | [ ]  |