[Date]

Letter of Notification and Solicitor Client Privilege (for performance audits)

Dec-2023

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

[Title]

[Name of the entity]

[Building name]

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

[City, Province/Territory]  [Postal code]

Dear [Civil title and surname of the recipient]:

*Option #1: for a single performance audit*

We wish to inform you that we are beginning a [performance audit / follow-up audit] of [Program / Entity name]. This work will be published in the [Season 20XX] Report[s] of the [Auditor General of Canada / Commissioner of the Environment and Sustainable Development].

*Option #2: for multiple OAG/CESD audits of the same entity with the same tabling date*

We wish to inform you that we are beginning the following work involving [Entity name]: [*Note: List performance audits and follow-up audits as applicable*].

This work will be published in the [Season 20XX] Report[s] of the [Auditor General of Canada / Commissioner of the Environment and Sustainable Development].

*All letters—adapt text to plural if for multiple audits*

A member of the audit team will be contacting your designated contact person shortly to arrange a meeting with you and/or your senior officials. At this meeting, we will discuss the upcoming work, including the initial scope and objective, roles and responsibilities, and information needs of the audit team.

During the audit, we may request access to documents that may be subject to solicitor-client and other privileges. When we request access to any such documents, we do so pursuant to our powers under the *Auditor General Act*. Consequently, the disclosure of such documents by your organization is in compliance with the statutory requirements contained in the *Auditor General Act*, and therefore the intention is not to waive any privilege attached to the documents. In addition, all documents disclosed to the Office of the Auditor General of Canada (OAG) for these purposes will be treated in strict confidence, and all present administrative arrangements with respect to the use of such documents will continue.

We would like to take this opportunity to remind you that any controlled documents we send to your organization during an audit must be kept confidential. Your organization is responsible for ensuring the confidentiality of OAG protected documents entrusted to your care; these shall not be copied or reproduced either in whole or in part. You are also responsible for returning any non‑electronic controlled documents to the OAG one week after the report has been [tabled / submitted to the Legislative Assembly], at the latest.

We also remind you that deputy heads or their equivalent are responsible for ensuring that OAG auditors have timely access to information and personnel. Deputy heads or their equivalent are also responsible for providing guidance to their officials with respect to their roles and responsibilities during the audit process,including guidance on providing Cabinet confidence information to the OAG. [**Applies only to Federal Entities:** Pursuant to several orders-in-council, we are entitled to access certain Cabinet confidences. We will expect you to inform the audit team of all relevant Cabinet confidences of which you are aware. Further, we require that the information you provide to us during the audit includes copies of Cabinet confidences to which we are entitled and that are within your authority to provide to us. Please refer to the [Protocol Agreement between the Privy Council Office, Treasury Board Secretariat and the Office of the Auditor General on Cabinet Documents](http://cmsprd.oag-bvg.gc.ca/intranet/performance-audits/guidance/Protocol__Agreement_Access_OAG_e.pdf), which includes the *Guidance to Deputy Heads* issued by the Secretary of the Treasury Board. A copy of the Protocol Agreement and Guidance is attached. We ask that you forward copies of the Protocol Agreement and Guidance, with your endorsement, to your senior officials responsible for the program under audit and to your designated contact person.]

Finally, senior officials will be asked to provide written confirmations. In accordance with sections 61 to 65 of the Canadian Standard on Assurance Engagements (CSAE) 3001, at the principal’s audit draft report stage, senior officials responsible for the subject under audit will be asked to provide a written confirmation related to the completeness of the information provided to us. Please send by [**day month year**] [*Note:* *within five working days from the date of receipt of this letter by the entity*] your response confirming your understanding that disclosure of any legal opinions to the OAG does not result in the loss of solicitor-client privilege, and acknowledging your responsibilities with respect to the confidentiality of OAG protected documents. A suggested letter of acknowledgement is attached for your convenience. In your reply, please indicate the name and title of the designated contact person who will be our main contact to coordinate audit activities. [Name of Principal] will be the main contact person for this performance audit at the OAG.

If you have any questions, please contact me at [insert contact information].

Yours sincerely,

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

Attachment[s] (2): 1) Draft letter of acknowledgement
[**Applies only to Federal Entities:** 2) Protocol Agreement on Access by the Office of the Auditor General to Cabinet Documents]

c.c.: [Name of entity’s Head of the internal audit function], [Title]

 [Name of OAG General Counsel], OAG General Counsel, Legal Services Branch

 *Note: for audits where the audit principal is different from the entity principal:* [Name], Principal (responsible for [name of the entity])

### ACKNOWLEDGMENT LETTER

[Date]

[Name 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 acknowledge your letter dated [day month year] regarding your performance audit of [Program / Entity Name] which will be published in the [Season 20XX] Report[s] of the [Auditor General of Canada / Commissioner of the Environment and Sustainable Development].

We will comply with any requests that you or your staff make for access to relevant documents under the control of [Entity Name], including documents to which solicitor-client privilege is attached and certain Cabinet confidences. Disclosure of such documents will be made in strict compliance with the duty imposed by the *Auditor General Act* and does not constitute an intention to waive any privilege attached to the disclosed documents.

I accept responsibility for maintaining the confidentiality of all documents protected and controlled by the Office of the Auditor General of Canada (OAG) provided to my organization for review and for returning any non‑electronic controlled documents 1 week after tabling the audit report in [Parliament / the Legislative Assembly] at the latest. I also accept the responsibilities regarding the OAG’s access to certain Cabinet confidences.

I wish to confirm that the [Entity Name’s] contact person for this audit is [Name, Title, position, telephone number, email address].

Yours sincerely,

[Name]
[Title Deputy Head or equivalent]

c.c.: [Name of the Head of the internal audit function], [Title]

 *Note: If different from principal responsible for the audit,* [Name], Principal (responsible for [name of the entity])