Documents and procedures should be signed-off electronically in the audit working paper software. Sign-offs should be done as soon as possible after the document or procedure is complete. To simplify the reading of this document the following acronyms were used:

**Engagement Leader**: Usually the audit principal

**DX**: Audit director

**IS**: Internal specialist

| **Sub-folder** | **Audit Procedures** |  **Documents in the audit working paper software** | **Hard Copy / Electronic Documents** |
| --- | --- | --- | --- |
| **Title** | **Sign-off** | **Title** | **Sign-off** | **Title** | **Signature** |
| **A—Engagement Management** |
| A.1.PRG—Project Management | Budget | Engagement Leader | Audit Report Budget | Engagement Leader |  |  |
| Key Steps and Dates |  | T-Minus Report | DX |  |  |
| A.2.PRG—Team Members and Experts | Ethical and Independence Requirements |  | Independence Confirmation | Engagement leader | Exception Report (if required) | Engagement LeaderIS-Values and Ethics |
| IF APPLICABLE—Use of Experts | Engagement Leader | Differences of Opinion (if required) | Engagement Leader |  |  |
| External expert’s Working Papers | DX |  |  |
| A.3.PRG—Entity Communication | Letter of Notification and Solicitor—Client Privilege |  |  |  | Letter of Notification and Solicitor-Client Privilege (English and French) | Engagement Leader |
| A.4.PRG—Information Management | IF APPLICABLE—Management of Cabinet and TB Documents |  |  |  | Requests for Cabinet Documents/Treasury Board Submissions (if required) | Engagement Leader |
| A.5.PRG—Engagement Risk Assessment | Engagement Risk (and Team Competency) Assessment |  | Engagement Risk Assessment | Engagement Leader |  |  |
| A.6.PRG—Early Planning Phase Meeting | Early AG Engagement Meeting | DX | Disposition of advice received through consultation | Engagement Leader |  |  |
| **B—Significant Judgments and Quality Review** |
| B.1.PRG—Significant Judgments | Documentation of Significant Judgments |  | Significant Judgments | Engagement Leader |  |  |
| B.2.PRG—Quality Reviewer | IF APPLICABLE—Quality Reviewer |  | Differences of Opinion (if required) | Engagement Leader |  |  |
| **C—Planning** |
| C.2.PRG—Audit Scope and Approach | Functional Risk Identification |  | Functional Risk Identification (FRIT) | IS ESD (mandatory) |  |  |
| Subject Matter Assessment of Risk and Preliminary Scoping Decisions |  | Risk and Control Assessment (RCAT) | Engagement Leader |  |  |
| Understanding Controls and Updating Scoping Decision |  | Risk and Control Assessment (RCAT) | Engagement Leader |  |  |
| Audit Logic Matrix |  | Audit Logic Matrix | Engagement Leader |  |  |
| Disposition of advice received through consultation | IS |  |  |
| IF APPLICABLE—Planning Phase Advisory Committee Meeting | DX | Disposition of advice received through consultation | Engagement Leader | Memorandum for Advisory Committee Members during Planning Phase (Bilingual) | Engagement Leader or DX |
| Planning Phase AG Briefing  | DX | Disposition of advice received through consultation | Engagement Leader |  |  |
| C.3.PRG—Audit Plan Summary | Prepare Audit Plan Summary |  | Audit Plan Summary (draft version) | Engagement Leader | Audit Plan Summary Letter to the Deputy Head(English and French) | Engagement Leader |
| Entity Scoped out of the Audit Letter (if required) | Engagement Leader |
| Response to APS from Entity |  | Audit Plan Summary (final version) | Engagement Leader |  |  |
| C.4.PRG—Audit Programs | Audit Programs |  | Audit Programs | Engagement Leader |  |  |
| Disposition of advice received through consultation | IS |
| C.5.PRG—Examination Approval | Engagement Leader—Examination Approval | Engagement Leader |  |  |  |  |
| **D—Examination** |
| D.1.PRG—Examination Work and Preliminary Findings | INSTRUCTIONS—Work on Audit Programs |  | Completed audit programs | DX/ Engagement Leader |  |  |
| D.2.PRG—Internal Draft and Consultation | Findings Discussion with the AG |  | Disposition of advice received through consultation | Engagement Leader |  |  |
| Prepare Internal Draft and Consult Internally | Engagement Leader | Disposition of advice received through consultation | IS |  |  |
| Differences of Opinion (if required) | Engagement Leader |
| IF APPLICABLE—Examination Phase Advisory Committee Meeting | DX | Disposition of advice received through consultation | Engagement Leader | Memorandum for Advisory Committee Members during Examination Phase (bilingual) | Engagement Leader or DX |
| **E—Reporting**  |
| E.1.PRG—PX Draft | Prepare PX Draft |  | Disposition of advice received through consultation | Engagement Leader |  |  |
| IF ANY, identification of statements requiring substantiation and associated supporting documents | Engagement Leader |
| PX Draft to Entity |  | PX draft emails sent to the Entity  | Engagement Leader | Entity PX Draft Audit Report Letter | Engagement Leader |
| IF APPLICABLE—PX Draft Excerpts to Third Parties |  |  |  | Third Party Letter (if required) | Engagement Leader |
| Subsequent Events Before the Date of the Report | Engagement Leader |  |  |  |  |
| Revised PX Draft as Result of Comments Received | Engagement Leader | Disposition of advice received through consultation | IS | Checklist—Assurance on the application of reporting standards and policies | Engagement Leader |
| E.3.PRG—Report Content Approval | 1. Internal Specialists—Report Content Approval | IS |  |  |  |  |
| 3. Engagement Leader—Report Content Approval | Engagement Leader |  |  |  |  |
| E.4.PRG—Transmission (DM) Draft | Transmission Draft Discussion with the AG |  | Disposition of advice received through consultation | Engagement Leader |  |  |
| Transmission Draft to Entity |  | Transmission draft emails sent to the Entity | Engagement Leader | Entity Transmission Draft Audit Report Letter | Engagement Leader |
| Entity Hard Copy Transmission Draft Audit Report Letter (if required under exceptional circumstances) | Engagement Leader |
| Entity Transmission Translated Draft Audit Report Letter (when draft requested in both official languages) | Engagement Leader |
| Subsequent Events After the Date of the Report | Engagement Leader |  |  |  |  |
| E.5.PRG—Report Publication Approval | 1. Legal Services—Approval for Publication | Legal |  |  |  |  |
| 2. Engagement Leader—Approval for Publication | Engagement Leader |  |  |  |  |
| E.6.PRG—Preparation for Report Tabling | Preparation for Tabling |  |  |  | Entity Translation of Final Audit Report Letter(English and French) (when transmission draft was sent in one official language only) | Engagement Leader |
| E.7.PRG—Additional Issues for the Entity | IF APPLICABLE—Additional Issues for the Entity |  |  |  | Management Letter (if required) | Engagement Leader OR DX |
| **F—Post‑Tabling** |
| F.1.PRG—Audit File Completion | Assembly of the Final Audit File |  | If required, amendment or addition of audit documentation after file finalization  | Engagement Leader |  |  |