[When using this template, aim for a maximum of 2,000 words.]

At a Glance

[To automatically generate key messages for At a Glance, right-click anywhere inside the content below and click “Update Field.”]

Audit frame

Overall message

[Level 2 heading (LOE or topic)]

* [Level 3 heading (worded as a finding)]

[Level 4 heading (topical)]

[Level 4 heading (topical)]

* [Level 3 heading (worded as a finding)]

[Level 4 heading (topical)]

[Level 4 heading (topical)]

[Level 2 heading (LOE or topic)]

* [Level 3 heading (worded as a finding)]

[Level 4 heading (topical)]

[Level 4 heading (topical)]

* [Level 3 heading (worded as a finding)]

[Level 4 heading (topical)]

[Level 4 heading (topical)]

## Audit frame

|  |  |
| --- | --- |
| Objective | [The objective corresponds to the audit objective as used in other audit materials, although it may be paraphrased in the “Focus of the Audit” section of the final report to improve clarity and readability. It is provided here to serve as context for the finding blocks.] |
| Conclusion | [The draft conclusion (against the audit objective) is to be included here. This text will appear in the “Conclusion” section of the final audit report.] |

## Overall message

|  |
| --- |
| [**Make a bulleted list of the points you want to convey in your overall message.** At this stage, it’s more about ideas than about words.The Communications team is responsible for assisting audit teams with the messaging of their audits. Please email Report Communications for assistance with your overall message.The overall message is not a list of individual findings.The overall message tells the story that comes out of the audit findings. If readers read only the overall message, they should gain a clear sense of what the audit demonstrated about the entity’s performance, and why it matters.The overall message should include an assessment of the entity’s overall performance (good, bad, or mixed), supported by examples from the findings, so that even an uninformed reader can easily understand why we have characterized the entity’s performance in the way we have. The message should also illustrate for readers the importance of the issues raised, and their potential impact.**Tips for developing the overall message:*** You have 2 minutes to summarize your audit to someone who knows nothing about auditing, about your entity, or about the program or area you examined. What do you say?

There is no recipe for an overall message, nor is a message ever right or wrong. The message will likely evolve over time, through consultations and discussion with the AG. For examples of the sort of text we are aiming to create, please see past [media statements](http://www.oag-bvg.gc.ca/internet/English/osm_lp_e_1702.html). These statements are a pared-down version of the overall messages presented in the reports.] |

## [Level 2 heading (LOE or topic)]

|  |  |
| --- | --- |
| [Context][Optional—Add context here if it applies to all the findings in this level 2 section.] | [This section provides the context the reader needs to understand the findings in this L2 section. This information allows the reader to understand the “why-so” of what was observed in the L2 area under examination. It also allows the OAG to present a balanced view in the report.Content may touch on unique circumstances or current challenges that form the context of the observations presented under this L2 heading.] |

|  |
| --- |
| [Level 3 heading (worded as a finding)][The heading must convey in concrete terms the good practices or weaknesses noted, and be worded as a finding (was / was not, did / did not).Should not be worded as a recommendation (“should” or “needs to”).] |
| What we found | We found that … [write findings in past tense].[Length: 1 or more sentences] |
| Why this finding matters | This finding matters because …[write in present tense].[Length: 1 or more sentences] |
| [Context] | [Optional—Add context here if it applies to all the findings in this level 3 section.] |
| Recommendation[s] | **Recommendation.** [Entity name] should … |
| Analysis to support this finding | [Level 4 heading (topical)][Level 4 headings should be short, qualified (as negative or positive), and not written as a complete sentence. For example, “Information technology systems” is a neutral heading, but “Inadequate information technology systems” is a qualified heading.]* [Insert in bullet form audit evidence to support the finding. You can also add context here.]

[Level 4 heading (topical)] |

|  |
| --- |
| [Level 3 heading (worded as a finding)][The heading must convey in concrete terms the good practices or weaknesses noted, and be worded as a finding (was / was not, did / did not).Should not be worded as a recommendation (“should” or “needs to”).] |
| What we found | We found that … [write findings in past tense].[Length: 1 or more sentences] |
| Why this finding matters | This finding matters because…[write in present tense].[Length: 1 or more sentences] |
| [Context] | [Optional—Add context here if it applies to all the findings in this level 3 section.] |
| Recommendation[s] | **Recommendation.** [Entity name] should ... |
| Analysis to support this finding | [Level 4 heading (topical)][Level 4 headings should be short, qualified (as negative or positive), and not written as a complete sentence.]* [Insert in bullet form audit evidence to support the finding. You can also add context here.]

[Level 4 heading (topical)] |

## [Level 2 heading (LOE or topic)]

|  |  |
| --- | --- |
| [Context][Optional—Add context here if it applies to all the findings in this level 2 section.] | [This section provides the context the reader needs to understand the findings in this L2 section. This information allows the reader to understand the “why-so” of what was observed in the L2 area under examination. It also allows the OAG to present a balanced view in the report.Content may touch on unique circumstances or current challenges that form the context of the observations presented under this L2 heading.] |

|  |
| --- |
| [Level 3 heading (worded as a finding)][The heading must convey in concrete terms the good practices or weaknesses noted, and be worded as a finding (was / was not, did / did not).Should not be worded as a recommendation (“should” or “needs to”).] |
| What we found | We found that … [write findings in past tense].[Length: 1 or more sentences] |
| Why this finding matters | This finding matters because …[write in present tense].[Length: 1 or more sentences] |
| [Context] | [Optional—Add context here if it applies to all the findings in this level 3 section.] |
| Recommendation[s] | **Recommendation.** [Entity name] should … |
| Analysis to support this finding | [Level 4 heading (topical)][Level 4 headings should be short, qualified (as negative or positive), and not written as a complete sentence.]* [Insert in bullet form audit evidence to support the finding. You can also add context here.]

[Level 4 heading (topical)] |

|  |
| --- |
| [Level 3 heading (worded as a finding)][The heading must convey in concrete terms the good practices or weaknesses noted, and be worded as a finding (was / was not, did / did not).Should not be worded as a recommendation (“should” or “needs to”).] |
| What we found | We found that … [write findings in past tense].[Length: 1 or more sentences] |
| Why this finding matters | This finding matters because…[write in present tense].[Length: 1 or more sentences] |
| [Context] | [Optional—Add context here if it applies to all the findings in this level 3 section.] |
| Recommendation[s] | **Recommendation.** [Entity name] should ... |
| Analysis to support this finding | [Level 4 heading (topical)][Level 4 headings should be short, qualified (as negative or positive), and not written as a complete sentence.]* [Insert in bullet form audit evidence to support the finding. You can also add context here.]

[Level 4 heading (topical)] |