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

Independent Auditor’s Report

[Report Title]

[Entity—if single entity only]

Report Template for Performance Audits

May-2024

Template Owner: Audit Services

Maintained by: Design and Publishing

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

[Insert text]. [Write text in past tense that provides a high level assessment of the findings. This section should clearly say in plain language, overall, what the organization(s) has or has not done with a couple of key examples. It is not an exhaustive list of findings. Rather it tells a story that provides readers with a good sense of the audit’s results and impact. The tone should tell the reader how concerned they should be.]

Note: the overall message rolls up information in plain language for messaging purposes and does not necessarily use the same terms and words of the report. It is the messaging bridge between the report and the opening statement.

[**This text should be included in your draft to the Auditor General**.]

|  |
| --- |
| **Key facts and findings** |

[Write 4 to 6 key take-aways from your audit, in bullet form. These should help support your overall message by adding extra context, details, or figures to your high‑level message above.]

These key facts and findings will be part of the whole At a Glance visual summary added in final production of the report.]

* [Insert text]

[**This text should be included in your draft to the Auditor General**. ]

While the overall message and key facts and findings are packaged with the audit report for practical reasons—and because it’s important to be transparent with audited entities about the direction of our messaging—they are provided for information and are not subject to sign‑off.

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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 audit.]

[Roles and responsibilities]

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

[Unique label]

1. [Insert text].

## Focus of the audit

1. This audit focused on whether [insert text (in past tense)].
2. This audit is important because [insert text (in present tense)].
3. More details about the audit objective, scope, approach, and criteria are in **About the Audit** 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 audit.].

[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.

### [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.

## [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 audit objective to conclude against the objective.] We concluded that[insert text (in past tense)]*.*
2. [Insert text].

# About the Audit

This independent 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 work in this audit was performed to a reasonable 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 Canada) 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 audit 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 audit process, we obtained the following from entity management:

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

Audit objective

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

Scope and approach

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

[Insert text].

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

[Insert text]. [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 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)]
 |

Period covered by the audit

The audit covered the period from [day month year] to [day month year]. This is the period to which the audit conclusion applies. [If the following applies, you may also add: However, to gain a more complete understanding of the subject matter of the audit, we also examined certain matters that preceded the start date of this period.]

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.

Audit team

This audit 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 audit quality, including conducting the audit 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] Responses appear as they were received by the Office of the Auditor General of Canada.

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 |
| --- | --- |
|  |  |