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 | Acceptance/Continuance | Engagement Leader |  |  |  |  |
| Budget | Engagement Leader | Audit Report Budget | Engagement Leader |  |  |
| Key Steps and Dates |  | Key production dates for SE reports | DX |  |  |
| A.2 PRG—Team Members and Experts | Ethical and Independence Requirements |  | Independence Confirmation forms | Engagement Leader | Exception Report (if required) | Engagement Leader  IS-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 | Engagement and Solicitor-Client Privilege Letter |  |  |  | Engagement and Solicitor-Client Privilege Letter (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 |  |  |
| **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 | Subject Matter Assessment of Risk and Preliminary Scoping Decisions |  | Risk and Control Assessment Template (RCAT) | Engagement Leader |  |  |
| Understanding Controls and Updating Scoping Decisions |  | Risk and Control Assessment Template (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 Meeting during Planning Phase (bilingual) | Engagement Leader or DX |
| IF APPLICABLE—Planning Phase AG Briefing | DX | Disposition of advice received through consultation | Engagement Leader |  |  |
| C.3 PRG—Special Examination Plan | Special Examination Plan to Management | Engagement Leader |  |  | Special Examination Plan Letter to the Head of the Crown Corporation (English and French) | Engagement Leader |
| Final SE Plan | Engagement Leader |  |  | Special Examination Plan Letter to the Audit Committee of the Board of Directors (English and French) | Engagement Leader |
| Attend AC meeting | 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 | Finding Blocks 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 (AC) Draft | Transmission (AC) Draft Discussion with AG |  | Disposition of advice received through consultation | Engagement Leader |  |  |
| Transmission (AC) Draft to Entity |  | AC draft emails sent to the Entity | Engagement Leader | Entity Transmission Draft Audit Report Letter | Engagement Leader |
| Entity Hardcopy Transmission Draft Audit Report Letter (if required under exceptional circumstances) | Engagement Leader |
| Subsequent Events After the Date of the Report | Engagement Leader |  |  |  |  |
| E.5 PRG—Approval for Submission to Board | 1. Legal Services—Approval for Submission to Board | Legal |  |  |  |  |
| 2. Engagement Leader—Approval for Submission to Board | Engagement Leader |  |  |  |  |
| E.6 PRG—Final Report to Board of Directors | Prepare Final SE Report to Board of Directors |  |  |  | Transmission of Final Special Examination Report to Board Members Letter (English and French) | Engagement Leader |
| Attend and Document the Board of Directors Meeting |  | If required, request to redact any information in the special examination report | 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—File Completion** | | | | | | |
| F.1 PRG—Audit File Completion | Assembly of the Final Audit File |  | If required, extension of final assembly period—email sent to Records Operations | Engagement Leader |  |  |
| If required, amendment or addition of audit documentation after file finalization | Engagement Leader |  |  |