[Date]

Special Examination Plan Letter to the Audit Committee of the Board of Directors

Nov-2017

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[Civil title, Name and Surname of the recipient—Chairman of the Audit Committee of the Board of Directors]

[Title]

[Name of Crown corporation]

[Building name]

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

[City, Province]  [Postal code]

Dear [Civil title and surname of the recipient]:

Option #1: If the Special Examination Plan is deemed controlled by the PX and is sent with CODI:

We are providing you and other audit committee members with electronic access to the *Special Examination Plan*, which contains the objective, scope and approach, criteria, and timelines for this audit. Please review the *Special Examination Plan* with the other members of the Audit Committee in preparation for our upcoming meeting scheduled for [day month year].

Option #2: If the Special Examination Plan is deemed controlled by the PX and the maximum of 2 hard copy documents are sent to the entity:

We are providing you and other audit committee members with [xx] copies of the *Special Examination Plan*, which contains the objective, scope and approach, criteria, and timelines for this audit. Please review the *Special Examination Plan* with the other members of the Audit Committee in preparation for our upcoming meeting scheduled for [day month year].

Option #3: If the Special Examination Plan is NOT deemed controlled by the PX and is sent by email:

You will find attached the *Special Examination Plan*, which contains the objective, scope and approach, criteria, and timelines for this audit. Please review the *Special Examination Plan* with the other members of the Audit Committee in preparation for our upcoming meeting scheduled for [day month year].

All letters:

Note that we have discussed the content of the plan with the Corporation’s management and obtained their acknowledgement of the suitability of the audit criteria as a basis for concluding on the audit objective.

[*If the SE Plan is controlled—decision to be made by the PX*: The *Special Examination Plan* is a controlled document and must be kept confidential. It is labelled “NOT TO BE COPIED, Property of the Office of the Auditor General of Canada, Protected A.” Therefore, until the Corporation makes the report public, please treat this document accordingly.]

We look forward to meeting with you to discuss the *Special Examination Plan*. If you have any questions or concerns, please contact me or [Name of audit director] at 613-995-3708.

Yours sincerely,

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

c.c.: [Name of principal with responsibilities for the entity, if different from the audit principal], Principal (responsible for [entity’s name])