[Date]

Special Examination Plan Letter to the Head of Crown Corporation

Jul-2019

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[Civil title, Name and Surname of the recipient—head of Crown corporation]

[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]:

In my letter dated [day month year], I notified you that we were beginning a special examination of [Name of Crown corporation] to be presented to the Board of Directors.

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

We are providing you and the persons you identified with electronic access to the *Draft* *Special Examination Plan*, which contains the objective, scope and approach, criteria, and timelines for this audit. Please review the *Draft Special Examination Plan* with your management team in preparation for the meeting to discuss the plan with us, which will take place on [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 [numbered xx to xx] of the *Draft* *Special Examination Plan*, which contains the objective, scope and approach, criteria, and timelines for this audit. Please review the *Draft Special Examination Plan* with your management team in preparation for the meeting to discuss the plan with us, which will take place on [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 *Draft* *Special Examination Plan*, which contains the objective, scope and approach, criteria, and timelines for this audit. Please review the *Draft Special Examination Plan* with your management team in preparation for the meeting to discuss the plan with us, which will take place on [day month year].

*All letters:*

The standard for direct engagements set by Chartered Professional Accountants of Canada (CPA) in the *CPA Canada Handbook—Assurance* requires that we seek from you a written acknowledgement of the suitability of the audit criteria as a basis for assessing whether the audit objective has been met.

Please provide your response **no later than** [**day month year**][*usually* *one week after the date of the meeting with Crown corporation management*] or the date on which we agree when we meet to discuss the Plan. A suggested acknowledgement letter is included for your convenience.

[*If the SE Plan is controlled—decision to be made by the PX*: The *Draft 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 and your management team to discuss the *Draft 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

Enclosure: Acknowledgement letter template

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

### ACKNOWLEDGEMENT LETTER

[Date]

[Civil title, Name, and Surname of the recipient—Audit Principal]

[Title]

Office of the Auditor General of Canada

240 Sparks Street

Ottawa, Ontario  K1A 0G6

Dear [Civil title and surname of the recipient]:

This is to respond to your letter dated [day month year] regarding your special examination of [Name of Crown corporation], for which you plan to submit a report to the Board of Directors on [day month year].

I have reviewed the Special Examination Plan. As [Title of head of Crown corporation] of the [Name of Crown corporation], I acknowledge the suitability of the criteria as a basis for assessing whether the audit objective has been met. [Please add comments to explain any disagreements on the suitability of the audit criteria.]

Yours sincerely,

[Name]  
[Title of head of Crown corporation of (Name of Crown corporation)]