The objective of this checklist is to provide assurance to the Auditor General that audit reports, in all material respects, reflect a consistent and appropriate application of professional reporting standards and Office reporting policies. All requirements are noted in the Direct Engagement Manual. Most of the requirements are contained in CSAE 3001.73, which is reproduced in section [OAG Audit 7030](http://localhost/intranet/performance-audits/manual/7030.shtm) of the Manual.

At the Report Content Approval step, the Engagement Leader (EL) will need to certify that the audit work was performed in compliance with standards, including the reporting standards. The Engagement Leader is therefore responsible to sign off on this checklist. Any issues are addressed before the Transmission Draft is issued.

**[****AUDIT REPORT TITLE]**

| **Confirm that the audit report:** | EL |
| --- | --- |
| **Uses the most current report template.**  The current and appropriate report template has been used. Any changes to the template have been approved by Audit Services.  Requirements for limited assurance engagements (reviews) and studies are different than for standard performance audits and special examinations. The standard wording in the report templates reflect these differences. Refer to [OAG Audit 11000](http://localhost/intranet/performance-audits/manual/11000.shtm) Studies; [OAG Audit 10010](http://localhost/intranet/performance-audits/manual/10010.shtm) Limited assurance engagements and the appropriate report template for those products. |  |
| **Includes a title** **that clearly indicates the report is an independent assurance report.** [73 (a); Ref: Para. A162]  The cover page of every report always includes the logo and the name of the Office of the Auditor General of Canada, which is recognized as an independent legislative audit office.  The cover page also indicates it is an “Independent Auditor’s Report” before the title of the report. This text is included as part of the standard report template. |  |
| **Includes an addressee.** [73 (b); Ref: Para. A163]  The performance audit reports of the Auditor General and the Commissioner of the Environment and Sustainable Development are addressed to Parliament.  Reports on audits in the three territories are addressed to the respective territorial legislative assemblies.  The special examination reports are addressed to the Board of Directors of the Crown corporation.  This information is included on the cover page of the audit report as part of the standard report template. |  |
| **Describes the objective of the engagement.** [73 (c); Ref: Para. 44, A2-A3]  This information is included in the section entitled “About the Audit”. The objective is determined in the planning phase ([OAG Audit 4041](http://localhost/intranet/performance-audits/manual/4041.shtm) Audit objective and [OAG Audit 4042](http://localhost/intranet/performance-audits/manual/4042.shtm) Audit scope and approach).  The “Focus of the audit” section also contains a paraphrase of the audit objective. The text in “Focus of the audit” should be consistent with the wording of the objective in the “About the Audit” section. |  |
| **Includes an identification or description of the level of assurance** obtained by the practitioner […]. [73 (d); Ref: Para A164]  The section “About the Audit” contains a paragraph indicating that the audit was performed to a reasonable level of assurance (which is the level of assurance required for a standard performance audit or special examination).  Moreover, to convey a reasonable level of assurance, the standard performance audit and special examination report templates state, in several places, that an audit is being performed and the cover page specifically indicates it is an “Independent Auditor’s Report”.  Wording in the review or study report template makes the appropriate distinction in the level of assurance. Refer to [OAG Audit 11000](http://localhost/intranet/performance-audits/manual/11000.shtm) Studies; [OAG Audit 10010](http://localhost/intranet/performance-audits/manual/10010.shtm) Limited assurance engagements. |  |
| **Includes an identification or description of the […] underlying subject matter.** [73 (d); Ref: Para A164]  This information is found in the “Background” section at the beginning of the introduction of the audit report.   * The performance audit report provides a description of the roles of the entity(ies) in relation to the subject of the audit. * The special examination report explains the role and mandate of the corporation, and describes the nature of business and operating environment. |  |
| **Includes the period covered by the audit.**  This information is provided in a sub-section called “Period covered by the audit” in the “About the Audit” section of the report. The conclusion and supporting evidence described in the main body of the report are applicable to this period. Refer to [OAG Audit 4042](http://localhost/intranet/performance-audits/manual/4042.shtm) Audit scope and approach. |  |
| **Includes an identification or description of the applicable criteria and sources of criteria.** [73 (e); Ref: Para. A144-A146, A165]  For performance audits, the criteria, along with sources, are included in a table in the “About the Audit” section, and should align with the criteria as described in the main text of the audit report.  For special examinations, the criteria are included in various tables in the main body of the report. The sources of criteria are included in the “About the Audit” section. |  |
| **Includes, where appropriate, a description of any significant inherent limitations** associated with the measurement or evaluation of the underlying subject matter against the applicable criteria. [73 (f); Ref: Para. A166]  This information is **provided only if needed**, and could be part of the main body of the report, or in the “About the Audit” section (for example, cases of scope limitation). |  |
| **Includes a statement to identify the responsible party and to describe their responsibilities** [...] [73 (g); Ref: Para. A167]  The responsible party is the part(ies) responsible for the underlying subject matter. Responsibilities of the entity management are described in the “Background” section of the report introduction.  In addition, for special examinations, the Crown corporation’s management responsibilities under *Financial Administration Act* (FAA) are described in two distinct paragraphs in the “About the Audit” section. |  |
| **Includes a statement … to describe … the practitioner’s responsibilities.** [73 (g); Ref: Para. A167]  The responsibilities of the practitioner (in this case, the OAG) are set out in the first paragraph of the “About the Audit” section. This is standard text included in the report template. |  |
| **Includes a statement that the engagement was performed in accordance with CSAE 3001** or, where there is a subject-matter-specific CSAE, that CSAE. [73 (h); Ref: Para. A168-A169]  A sentence regarding this is included in the “About the Audit” section. This is standard text included in the report template. |  |
| **Includes a statement that the firm of which the practitioner is a member applies the Canadian Standard on Quality Management 1 (CSQM 1)** […]**.** [73 (i); Ref: Para. A170]  A sentence regarding this is included in the “About the Audit” section. This is standard text included in the report template. |  |
| **Includes a statement that the practitioner complies with the independence and other relevant ethical requirements.** [73 (j); Ref: Para. A171]  A sentence regarding this is included in the “About the Audit” section. This is standard text included in the report template. |  |
| **Includes an informative summary of the work performed as the basis for the practitioner’s conclusion.** [73 (k); Ref: Para. A8, A172-A177]  This information is included under the “Scope and approach” sub-section, located in the “About the Audit” section.  This summary must include information on the nature, extent, and timing of testing completed.  When applicable, the description of the audit approach should also include information on sample selection, sample size, and population totals.  Requirements for limited assurance engagements (reviews) and studies are different than for standard performance audits and special examinations. Additional standard wording is including in the study and review report templates to address these differences. Refer to [OAG Audit 11000](http://localhost/intranet/performance-audits/manual/11000.shtm) Studies; [OAG Audit 10010](http://localhost/intranet/performance-audits/manual/10010.shtm) Limited assurance engagements. |  |
| **Includes the practitioner’s conclusion** on the objective of the engagement. [72, 73 (l), 76, 78, 79, 80; Ref: Para. A2-A4, A159-A161, A176-A181, A187-A190]  The conclusion, located in a separate section at the end of the audit report, concludes against the audit objective and states any reservations. The conclusion should relate explicitly to the audit objective and to the extent possible it should re-use the same wording as the audit objective.  For special examinations, as required by FAA 139(2)(a), the special examination report should include “a statement as to whether, in the auditor’s opinion, there is reasonable assurance that there are no significant deficiencies in the systems and practices examined”. This opinion statement is part of the conclusion of the report. For special examinations the wording for the different types of conclusions are provided in the report template. Refer to [OAG Audit 7040](http://localhost/intranet/performance-audits/manual/7040.shtm) Audit conclusion.  Requirements for limited assurance engagements (reviews) as well as studies are different than for standard performance audits and special examinations. The study and review report templates have been designed to address these differences. Refer to [OAG Audit 11000](http://localhost/intranet/performance-audits/manual/11000.shtm) Studies; [OAG Audit 10010](http://localhost/intranet/performance-audits/manual/10010.shtm) Limited assurance engagements. |  |
| **Includes recommendations** to the entity to point to the direction in which positive changes can be made. Recommendations should be clearly separated from the conclusion.  Recommendations are not required for each audit finding.  In performance audits, recommendations are intended to address significant risks and improve deficiencies. They guide the actions needed to correct the problems identified.  In special examinations, recommendations are intended to improve the systems and practices in the Crown corporation for the safeguarding of public assets, the economical and efficient use of resources, and the effectiveness of operations.  Recommendations are addressed to a specific entity or, if more than one entity is involved, to clearly defined entities.  Refer to [OAG Audit 8020](http://localhost/intranet/performance-audits/manual/8020.shtm) Recommendations and entity responses. |  |
| **Includes the signature.** [73 (m); Ref: Para. A182]  Performance audits and special examination reports are issued by the Auditor General of Canada. There is no signature block with a physical signature in the audit report.  The required signature is provided by the OAG logo on the cover page of the report:  W:\common\E-signatures\_AG-OAG-CESD logos\_NEW OAG logo - effective 26 Sept 2016\assets\New OAG Logo English-Fr - 600.tif  For accountability, the engagement leader’s name is included in the “About the Audit” section. |  |
| **Includes a statement that the entity has provided / has not provided:**   * confirmation of management’s responsibility for the subject matter 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; and * confirmation that the audit report is factually accurate.   This statement is included in the “About the Audit” section. |  |
| **Includes the date of the report.** [73 (n); Ref: Para. A183]  The date of the report is located in the sub-section entitled “Date of the report” in the “About the Audit” section of the report template. Including the date of the report informs the reader that the practitioner has considered the effect on the assurance report of events that occurred up to that date.  The date of the report is determined by the team and corresponds to the date by which:   * the audit team has obtained sufficient appropriate evidence on which the conclusion of the report is based, and audit documentation had been reviewed by the engagement leader; * the engagement quality reviewer has completed the engagement quality review; * any differences of opinion within the audit team, with those consulted, or between the engagement leader and the engagement quality reviewer have been addressed; and * the audit team has obtained written confirmation that the audited entity has provided all information of which it is aware that has been requested or that could significantly affect the findings or the conclusion of the audit report.   For engagement **starting on December 15, 2022** and after, the following requirement is also applicable for dating the report:  The engagement leader shall not date the assurance report until notification has been received from the engagement quality reviewer that the engagement quality review is complete  Refer to OAG Policy in [OAG Audit 8017](http://localhost/intranet/performance-audits/manual/8017.shtm) Report content approval and date of the report. |  |
| **Includes the location** in the jurisdiction where the practitioner practices. [73 (o)]  This information is located in the sub-section entitled “Date of the report” in the “About the Audit” section. The audit team is required to determine the relevant location in the standard statement included in the report. The format is [city], Canada.  Refer to [OAG Audit 7030](http://localhost/intranet/performance-audits/manual/7030.shtm) Drafting the audit report for guidance on factors to be considered when determining the location. For performance audits (including CESD reports and territorial performance audits), the location is typically Ottawa, Canada. However, special attention should be paid to territorial performance audits not staffed from the Ottawa office or when a long, continuous travel period occurred during the course of the audit. |  |
| **Considers and appropriately discloses subsequent events.** [66; Ref: Para A141-A142]  The team considered the effect on the subject matter of the audit and on the audit report of events up to the date of the report and of facts that have become known after the date of report. Appropriate action has been taken by the team, including an assessment on the report and its findings and conclusions. As needed, subsequent events have been disclosed appropriately in the report (usually in a report sub-section entitled “Subsequent Events”, after the Conclusion section of the report). Refer to [OAG Audit 8030](http://localhost/intranet/performance-audits/manual/8030.shtm) Subsequent events for more information. |  |
| **If the audit team refers to the work of a practitioner's expert in the assurance report, the wording of that report does not imply that the audit team’s responsibility for the conclusion expressed in the report is reduced because of the involvement of an expert.** [74; Ref: para. A184-A186] |  |
| **Communicates additional relevant information appropriately.** [77]  If the audit team considers it necessary to communicate a matter that is not specifically related to the underlying subject matter and that, in the team’s judgment, is relevant to intended users’ understanding of the engagement, the practitioner’s responsibilities, or the assurance report, and if this is not prohibited by law or regulation, this information is included in a separate paragraph with an appropriate heading, clearly indicating that the audit conclusion is not modified in respect of the matter. |  |
| **Confirm that:** | EL |
| **Other information accompanying the published audit report is consistent with the assurance report.** [67; Ref: Para A143]  If the assurance report is to be packaged with other information for publication, the audit team checked the other information for significant inconsistencies with the audit report. The team took appropriate action in cases where inconsistencies, or other misstatements of fact, were identified.  This may be applicable in a special examination if the report is reproduced as part of another report issued by the Crown corporation.  This requirement will rarely be applicable to performance audits issued by the AG. |  |