[Date]

Third Party Letter

Jul-2019

Template Owner: Audit Services

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[Civil title, Name and Surname of the recipient]

[Title]

[Entity name]

[Building name]

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

[City, Province/Territory]  [Postal code]

Dear [Civil title and surname of the recipient]:

The Office of the Auditor General is presently in the process of finalizing a [performance audit / special examination] report on [subject of the audit / name of the Crown corporation]. This report will be [included in the Auditor General’s Reports to Parliament / included in the Commissioner of the Environment and Sustainable Development’s Reports to Parliament / presented to the corporation’s Board of Directors / submitted to the Legislative Assembly of [Territory]] in [Season 20XX].

As a matter of professional courtesy, it is our practice to notify third parties of references to them in our reports. [*Optional Sentence*: Our purpose in doing so is to give the third party an opportunity to verify the accuracy and completeness of statements made about them.] To this end, we have attached a copy of the paragraphs that contain a reference to your organization [or your project / contract].

[*Optional*: We wish to assure you that our findings in the report on [insert appropriate phrase] are not intended to be, and should not be interpreted as, criticisms of you [or your organization / corporation]. Indeed, the scope and focus of our audit, which is clearly set forth in the report, wholly concerns the [name of entity].]

[*If the excerpts are sent in hard copy:* Please send your response by [day month year] (see draft letter enclosed) and include with your response the enclosed audit report excerpt, as it is a controlled document that is the property of the Office of the Auditor General. Because this material has not been publicly released, its contents must be kept in strict confidence until the report is made public. Should you have any questions, please contact me at 613‑995‑3708.]

[*If CODI is used:* We are providing you with electronic access to the audit report excerpt. Please review the document and send your response by [day month year] (see draft letter enclosed). Because this material has not been publicly released, its contents must be kept in strict confidence until the report is made public. Should you have any questions, please contact me at 613‑995‑3708.]

Yours sincerely,

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

Attachment: Response letter template

### RESPONSE LETTER

[Date]

[Civil title, Name and Surname of the recipient—Responsible 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 acknowledge your letter of [day month year] regarding references to third parties. We wish to inform you that we [don’t have any comments to provide OR we have the following comments to provide].

[*If the excerpts are sent in hard copy:* See enclosed the draft audit report excerpts that were provided to us.]

Yours sincerely,

[Name]  
[Title]  
[Name of service or division]  
[Name of organization]