

Overview of Audit Process - Recipient of Public Money - Allegations

Process	Outputs	Key Communications
<p>Allegations Received</p>	<ul style="list-style-type: none"> • Decision on how to proceed • Knowledge of Business including issues and risks • Audit Objectives 	<p>Meeting with complainant.</p> <p>Letter to Deputy Minister responsible with copies to the Deputy Minister of Finance, Treasury Board Secretary and the Provincial Comptroller.</p> <p>Letter to CEO and Chair of Board of recipient of public money.</p> <p>Introductory meeting with Deputy Minister.</p> <p>Introductory meeting with CEO and Chair.</p>
<p>Audit Reporting</p>	<ul style="list-style-type: none"> • Working paper file with evidence to support all facts, findings, conclusions and recommendations • Draft Report • Final Report 	<p>Draft report distributed to Deputy Minister, CEO and officials. Relevant sections of report distributed to those named in the report.</p> <p>Meeting with the Deputy Minister, CEO, officials and those named in the report to discuss the draft report. Based on the discussions, the draft report is revised as considered appropriate.</p> <p>Letter to the Deputy Minister and CEO along with the revised draft report requesting comments for inclusion in the final report. Copies of the letter and revised draft report to the Deputy Minister of Finance, Treasury Board Secretary and the Provincial Comptroller. Copies of relevant sections of the revised draft report to those named in the report for their comment.</p> <p>Further meeting with Deputy Minister, CEO and those named in the report, if requested.</p> <p>Obtain and review comments for possible inclusion in the final report and advise the Deputy Minister, CEO and those named in the report of our decisions.</p> <p>Final Report to Minister responsible and to the Minister of Finance for the 2 week review period required by The Auditor General Act.</p>
<p>Report to the Legislature (RTL)</p>	<ul style="list-style-type: none"> • RTL tabled in the Legislature by the Speaker 	<p>Distribute the report according to internal guideline.</p>