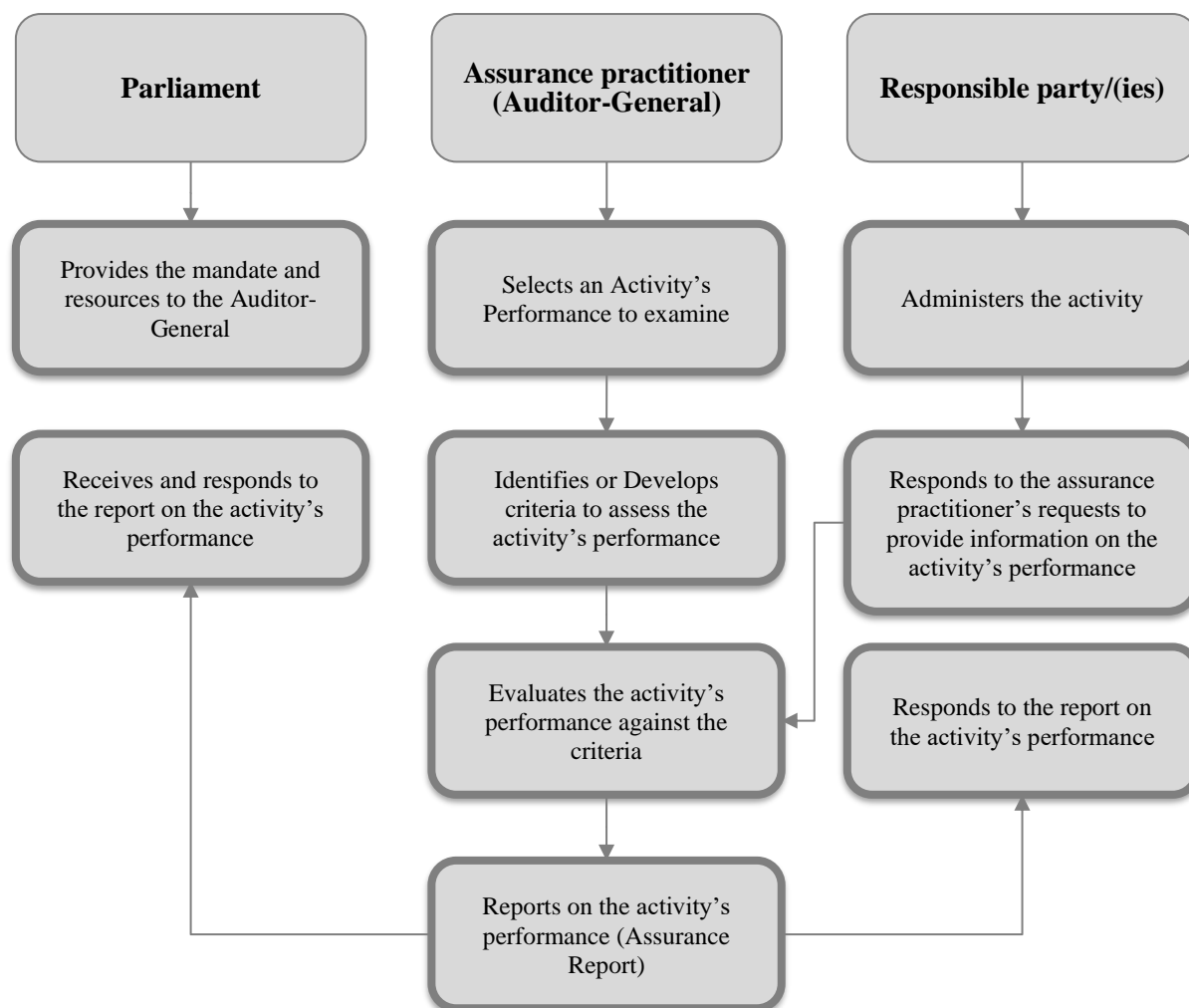


Roles and Responsibilities – Performance Engagements Initiated by an Auditor-General

The diagram below illustrates the relationships in a performance engagement conducted by an Auditor-General.



Under their legislative mandate, the Auditor-General selects an activity, conducted by the responsible party(ies), to be the subject matter of a performance engagement. The Auditor-General identifies the performance principle(s) (for example, economy, efficiency, effectiveness, and/or ethics) to be applied and develops suitable criteria against which to assess performance. The Auditor-General evaluates the performance of the activity against those identified criteria (in terms of the performance principle(s) to be addressed) and presents the resulting subject matter information (for example, analysis and findings) as part of, or accompanying the assurance report. The Auditor-General also applies assurance skills and techniques to obtain assurance on which to base their conclusion. The assurance report is ordinarily tabled in Parliament.