

A detailed close-up of a mechanical watch movement, showing intricate gears, a balance wheel, and hands. The image is split diagonally, with the watch mechanism on the right and a white background on the left.

Audit Quality Report 2024-2025

Quality. A journey over time.

BDO Canada at a glance

472 Partners



\$1.04 B Revenue



80+ Offices



4,673 Staff

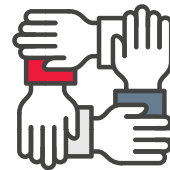


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A message to our stakeholders

Quality is a journey, not a destination.



At BDO, we're committed to helping our clients navigate an increasingly complex business and regulatory environment with innovation, practicality, and deep technical expertise. Our strategy is focused on bringing clarity to complexity—always grounded in transparency and accountability. In this report, we're proud to share the steps we've taken to maintain the highest standards of quality and the ongoing improvements that support our commitment to excellence.

Bruno Suppa
Chief Executive Officer



Quality defines who we are and how we deliver assurance. It's about consistently evolving to ensure a smooth journey that inspires trust and drives confidence. Every engagement is an opportunity to demonstrate our commitment to quality, transparency, and innovation. Our strength lies in how we thrive together, combining expertise, technology, and a shared commitment to excellence to meet the evolving needs of our stakeholders. I invite you to explore our 2024-2025 report and follow our continued journey.

Jeanny Gu
Managing Partner, Assurance



Quality is a responsibility we uphold at every level in our firm. Delivering consistent, high-quality assurance engagements requires a shared commitment and collaborative involvement across our teams. This year, we continue to sharpen our focus on standardization and learning to ensure our teams have the tools, knowledge, and structure needed to deliver on our quality strategy. Aligning our processes and investing in continuous learning empowers us to foster a culture where growth is constant, knowledge is retained, and excellence is the standard.

Jonathan Chasle
Head of Assurance Quality and
Professional Standards

Quality management is the responsibility of each individual in the firm. Tone at the top is where we demonstrate the leadership's commitment to quality, leading by example. It flows down to our partners, people leaders, and all employees, who each make a personal commitment to contribute to the quality journey.

Our focus on quality is ingrained in all areas of the business, reinforcing and cultivating a culture of ethical behaviour among every person at BDO. There are three areas of audit quality directly tied to our strategy:

- First, our ongoing pursuit of quality clients is complemented by a rigorous client acceptance process.
- Second, our specialization in various industries and sectors enables us to efficiently perform a risk-based audit.
- Lastly, our commitment to focus on gaining a deep understanding of our client's business operations allows us to be thoughtful and thorough in our audit approach.

These three areas are integral to our strategy of delivering on our commitment to maintaining high-quality assurance engagements. This is how we differentiate ourselves in the marketplace.



Governance and leadership



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At BDO, strong governance provides the foundation for everything we do. It ensures clear accountability, promotes transparency, and supports consistent decision-making. This structure enables our team to respond confidently to changing technologies and market conditions while maintaining high standards of quality and integrity across our operations.

Bruno Suppa
Chief Executive Officer



Setting the tone at the top—from upholding ethics to keeping lines of communication open—is critical to delivering a consistent level of quality across our assurance services.

Our senior leadership creates and maintains a clear vision of ethics and a culture of quality, supported by firm-wide meetings, both formal and informal communications, and frequent one-on-one check-ins between leaders and team members. These communications contribute to our culture of quality by encouraging team members to share ideas or concerns through well-established channels, including Whistleblower hotlines.

BDO views quality as more than an element of compliance—it contributes to overall firm strategy and commitment to efficient and accurate service. That is why we continue to redefine quality. By developing a quality strategy, implemented both within the firm and in our interactions with clients and external stakeholders, we ensure a standard of excellence and reliability that contributes to an enhanced client experience.



BDO Global

The global BDO network is governed by the Global Board, the Council, and the Executive of BDO International Limited.

BDO Canada LLP is a Member Firm of BDO International Limited and sits as a member of the Global Board.

BDO Global has established a global position, Head of Global Audit Quality, to ensure consistency across the network on all matters related to audit quality. This position maintains the culture of quality across the organization and ensures that quality is a strategic decision for all BDO firms across the world.

In 2024, BDO Global established the Audit Quality Committee to promote quality across the network and develop global initiatives to strengthen assurance practices. Jonathan Chasle, BDO Canada's Head of Assurance Quality and Professional Standards, serves as a member of the committee, contributing to these efforts.

For more information on the governance of the BDO network, including the Global Board, BDO Council, the Executive, and the regional structure, refer to the [BDO Global Transparency Report 2024](#).

BDO in Canada

Established in Winnipeg over 100 years ago, BDO has grown across Canada and around the world. While the firm's locations and sizes may have changed, our focus has remained the same. Today, we offer clients access to over 4,000 professionals in offices across Canada, from coast to coast.

We remain committed to understanding our clients' needs, fostering strong relationships through hands-on partner involvement, and delivering exceptional service. And as our clients grow, our capabilities expand with them, always in pursuit of providing the highest levels of strategic insight and technical skills.

Bruno Suppa is the CEO of BDO Canada. Under his leadership, BDO continues to build on the growth the firm has experienced over recent years. Bruno remains committed to high-quality service offerings and continues to evolve the firm to nurture trust with our clients and meet their changing needs across every sector.

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As the board chair, I believe audit quality is essential to maintaining the integrity and transparency of our financial reporting. A robust audit process, supported by proper governance and risk management, not only ensures compliance with regulations but also plays a critical role in protecting our clients and stakeholders. Quality assurance serves as the foundation for accountability, helping to safeguard our reputation and drive sustainable growth.

Anthony Marinelli,
Board Chair & Assurance-East Leader

Audit leadership

Our leadership team remains committed to assurance quality and continuous improvement.

Jeanny Gu is the Managing Partner of the Assurance Service Line for BDO Canada and a member of the Executive Leadership Team. Under her leadership, she drives the Assurance practice forward through managing operations, delivering quality service to clients, and collaborating with the Managing Partners to ensure strategic alignment.

Jonathan Chasle is the Head of Assurance Quality and Professional Standards and a member of the Assurance Senior Leadership Team at BDO Canada. His professional expertise spans over 15 years in providing assurance, accounting, and consulting services to private and public companies. He has worked with numerous clients assisting them with complex accounting issues, transitioning to new frameworks, and has led audit teams related to IPOs.



Our latest survey of BDO's audit professionals revealed key findings that demonstrate their commitment to delivering quality engagements and their role in upholding and elevating quality service.



97%

believe that BDO is committed to the consistent execution of quality engagements in serving our clients, investors, and/or capital markets.



97%

believe they are personally responsible for the delivery of quality on an engagement.



97%

believe that quality is valued in the organization.

Talent and culture



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The investments we have made in our people are focused on developing their skills and providing various avenues of learning. Our clients are continually impressed by what we offer our people because they can see that it leads to stronger technical ability and better client service, resulting in a higher quality assurance engagement.

Kerri Plexman
Managing Partner, Talent & Culture



Diversity, Equity, and Inclusion (DEI)

Diversity, equity, and inclusion in the workplace is linked to lower turnover, better retention, and in the context of our assurance teams, better quality. It allows underrepresented groups to express their opinions and also encourages all team members to think differently leading to more diversity in thought.

When everyone's opinions are welcome and their insights are considered, we foster an environment that is curious, collaborative, and kind, helping us bend the arc of possibility.

We are committed to creating a diverse and equitable workplace where all groups feel represented and included.

Some of the ways we promote diversity at BDO include:

Creating a culture of inclusivity: This goes beyond standard DEI characteristics and includes service lines, geographies, areas of expertise, and more. Everyone is given opportunities to excel based on the unique expertise they bring to the firm, within a safe, inclusive, accessible, and supportive environment that values diversity and collaboration.

Fostering a We vs. Me environment:

Our people leaders drive the success of their teams through collaboration. We promote knowledge and skills sharing so that success becomes everybody's responsibility. This ties in directly with assurance quality, which requires commitment at an individual, team, and firm level.

Providing opportunities to expand our understanding of diversity:

BDO offers multiple firm-wide events open to everyone in the organization representing our core diversity pillars including women, Indigenous Peoples, persons with disabilities, racialized groups, and Pride at BDO.

Sharing a diverse knowledge base:

Leaders with diverse and extensive assurance knowledge can share industry and client-specific knowledge with teams before they begin the assurance process. This benefits staff as they learn nuances not otherwise available to them and offers a higher standard of performance.





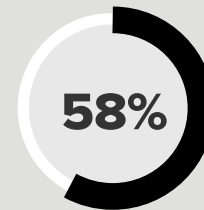
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Creating a workplace where everyone feels like they belong is work that is never complete. As the make-up of our organization evolves from year to year, so do our diversity, equity, and inclusion initiatives to ensure all BDO team members feel a sense of belonging.

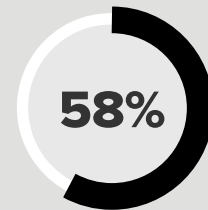
Sinéad Scanlon
DEI Leader and Partner, Assurance

**Overall Assurance and Business Services & Outsourcing (BSO)
staff who identify as women**

2023:

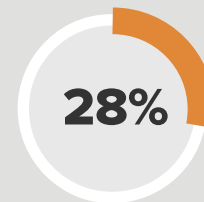


2024:

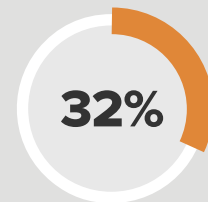


Assurance and BSO Partners who identify as women

2023:

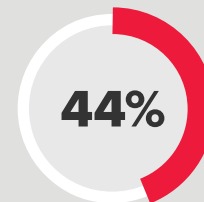


2024:

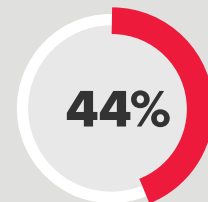


Women on the executive leadership team

2023:



2024:



How we support our people

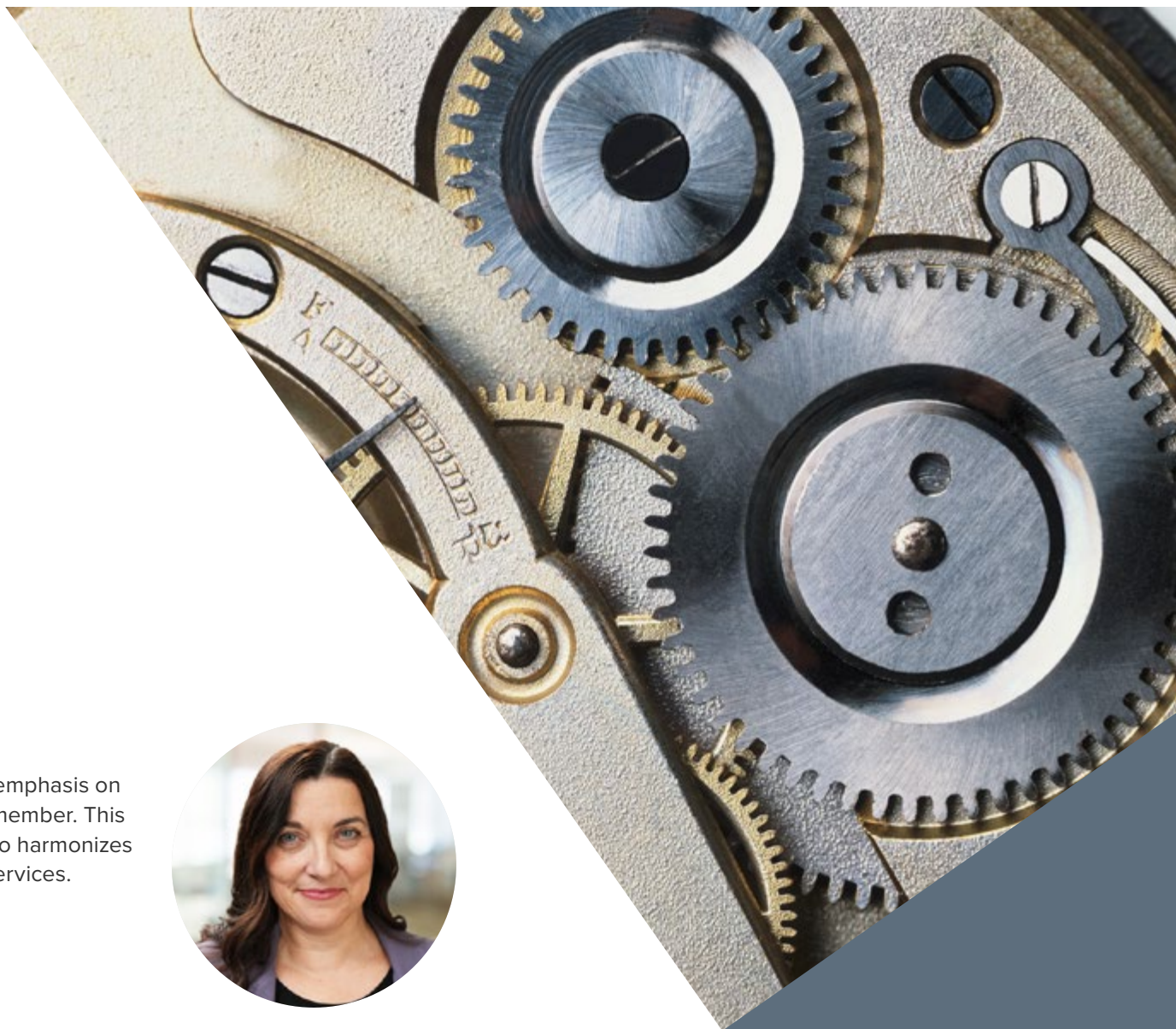
With a commitment to developing our people, we offer professional development for our engagement team members, so they are prepared to meet high-quality standards and evolving requirements of the industry.

All learning and professional development at BDO is monitored for completion, and with a strict Pens-Down policy, we ensure that employees have the appropriate expertise before they take part in client work.

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We uphold our commitment to quality through a strong emphasis on professional development for every engagement team member. This approach not only enhances individual expertise but also harmonizes our collective efforts, driving excellence across all our services.

Mikaela Taylor,
Partner and West Leader, Assurance



BDO continues to offer competitive benefits, workplace flexibility, and tailored learning opportunities for personal and professional growth. Here are some of the programs our employees enjoy that go beyond traditional talent and culture support:

SkillUp

BDO held the SkillUp Summit in 2024, a firm-wide virtual learning event focused on essential skills for the personal and professional growth of our people. Our senior leaders invited experts from institutions like Harvard Business School to provide valuable insights, effective strategies, and leadership inspiration.



13 sessions



11 hours

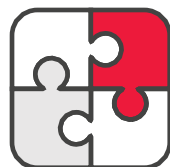
of high-impact learning, and five keynotes around three core themes.



Five

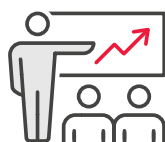
keynotes around three core themes.

Coaching programs



BDO team members who lead people receive regular coaching and training to develop the skills required to guide others in their areas of expertise. This program enables our leaders to better communicate with, mentor, and support junior employees.

Assurance events



We host an annual Assurance conference, offering curated topics such as digital transformation, the impact of the current economy and world events on our clients, and proactive quality and legal risk management, that support our people in preparing for the future. These sessions provide opportunities for exploring new technologies and processes.

Elevated methods of learning



Under the leadership and guidance of BDO's Chief Learning & Development Officer, we continue to focus on evolving our approach to assurance, tax, and other training by embracing innovative, research-backed methods. Grounded in the science of learning, our programs prioritize evidence-based strategies to enhance retention and provide hands-on practice. By focusing on application and real-world skills, we enable our professionals to build lasting experiences that drive meaningful impact.

Access to innovative technologies



BDO is committed to creating a secure environment for our people to explore innovative tools and proactively manage emerging technologies, including artificial intelligence. From a quality perspective, this means we ensure appropriate processes and safeguards are implemented to both capitalize on the benefits and manage the risks of these tools.

We curate programs and cover topics such as AI risks and ethics, enabling our people to attain a level of comfort with emerging technologies, all with the ultimate goal of maintaining quality in files and meeting the requirements of all relevant professional standards.

Power skills training



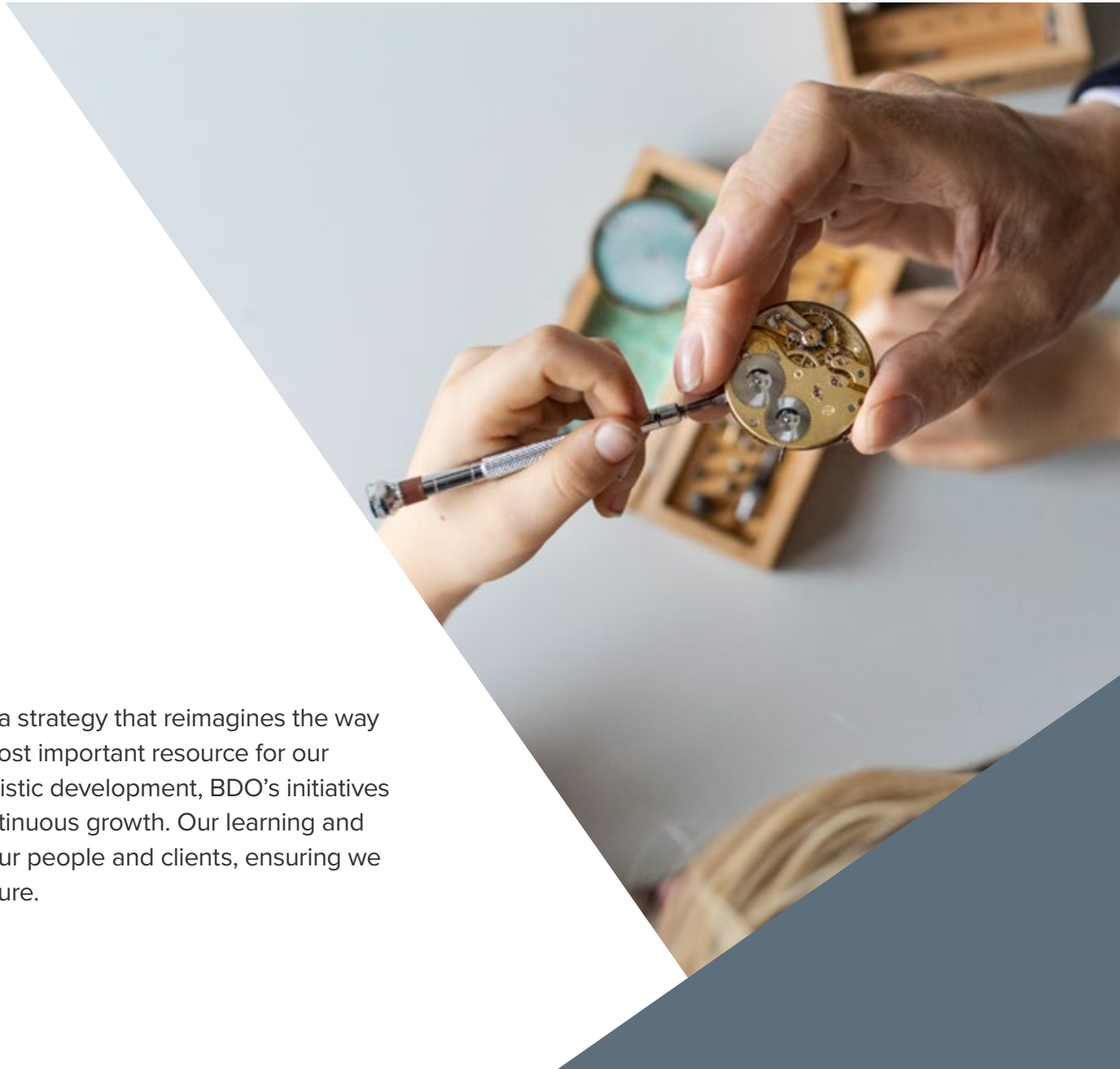
We are always striving to evolve learning and development opportunities for our people in areas such as strategy, a step ahead of traditional technical training. We have started to roll out power skills training, aimed at acquiring and enhancing key competencies that will support our goal of achieving a high standard of performance and quality.



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Learning and development at BDO is guided by a strategy that reimagines the way BDO supports the growth of our people – the most important resource for our organization. Through an enhanced focus on holistic development, BDO’s initiatives are designed to go beyond learning to drive continuous growth. Our learning and development strategy aligns with the needs of our people and clients, ensuring we meet the needs of the market now and in the future.

Dr. Keith Keating
Chief Learning & Development Officer



BDO Canada's leadership focuses on the idea of progress over preservation, and that is how we have developed a workplace where innovation can flourish, allowing our people to feel inspired to reach their full potential and explore new paths.

We continue to foster a culture that recognizes and rewards innovation. This creates a more inspired workforce, which leads to assurance professionals who are more dedicated to, and take more pride in, their work—the result being higher quality assurance engagements.

Continuity at manager levels and above

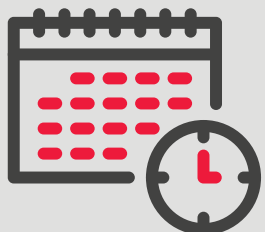
A key differentiator for the BDO experience is our ability to deliver on-time and on-budget assurance engagements. This is largely due to our commitment to the talent experience, with a focus on employee retention. Our recent statistics indicate that 1 out of 4 of our team have been with BDO for 10 years or more and those who are Manager-level and above have on average 12.6 years of experience with our firm. As a result, they contribute significantly to the tangible impact on audit quality.

Continuous learning

Continuity extends to the level of professional development of our people. We have invested in multi-channel technical learning programs which include learning both in-person and online, for groups and individuals. These learning models ensure our teams are up to date on professional standards as well as their impact on our clients and our assurance engagement delivery.

BDO's assurance practice representation across many provinces and territories

The significance of provincial representation across the country to the quality of audit services cannot be overstated. Diversity in expertise—reflecting nuances in regulatory frameworks, geographies, and industry landscapes—enables BDO audit professionals to deliver collaborative insight and perspective.



Have been with BDO for
10+ years

2023: 24%
2024: **26%**



Average years of service
for manager and above
levels

2023: 12.3 years
2024: **12.6 years**



2024: 126 hours

spent investing in formal
professional
development and
learning by our people.

Our 2025 workplace awards

We are proud to showcase the latest awards that recognize our continued dedication to fostering a culture of innovation, empowerment, and belonging.



Our audit process



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Consistency is a cornerstone for quality. Through standardization and prioritization of learning, we ensure our teams are aligned at every step. In fostering collaboration and continuous growth, we strengthen our practice, retain knowledge, and deliver quality that lasts.

Jonathan Chasle

Head of Assurance Quality and Professional Standards



Achieving quality together

In order to deliver quality on a consistent level, we all have a part to play.

With a strong practice across the network, BDO is committed to delivering high-quality assurance engagements. We have the opportunity to continue to excel in the marketplace, attract and retain the best talent, and deliver on our promise of quality.

To achieve these goals, we have made a firm-wide commitment to consistency—a commitment supported by our quality strategy through the use and implementation of specific tools and processes which result in high-quality deliverables. With standardized templates in our files, we continue to enhance our assurance services by using APT Next Gen for electronic engagement management, risk assessment, and documentation, and ensuring regular training and development for our audit team members.





Quality strategy

Our quality strategy is centered on two primary objectives: defining quality for the firm and focusing on five key pillars to achieve it.

These pillars include:

- Standardization of the practice
- Technology integration
- Client education and empowerment
- Talent management and development; and
- Client acceptance and continuance

It is designed to ensure that everyone understands the definition of quality and aligns their efforts accordingly. These pillars help guide the service line's projects, thereby contributing to improved quality outcomes.

How we achieve quality

Our people drive quality at every level - from individuals to engagement teams to the firm as a whole - which has a significant impact on our assurance services, ensuring alignment and consistency.



At the individuals' level

The foundation of quality lies in the personal dedication of each team member. We value and recognize the impact of every individual's responsibility to ensure quality. With a teamwork mindset, we empower one another, ensuring that our collective efforts uphold the highest standards of quality.

- **Learning strategy**

Our firm is committed to fostering continuous learning by providing professional training. This strategy empowers individuals to take ownership of their career development, enhancing their ability to gain and retain the knowledge needed for success.

- **Collaboration and communication**

A key success factor in ensuring all team members are able to provide contributions to the assurance process is communication. Sharing information, supporting individuals and teams, and collaborating across geographies is instrumental to quality work.



At the engagement team level

The compliance landscape is constantly in flux. Our assurance engagement process needs to be flexible and adaptive in order to maintain quality.

Throughout every engagement—from start to completion and every step in between—we ensure our teams are collaboratively and actively driving quality.

- **Client acceptance and continuance**

Accepting the right clients is the first critical decision to achieving quality. Companies are responsible for preparing quality financial statements, and we are responsible for ensuring quality when carrying out our assurance engagements.. As a result, quality is a shared responsibility in the assurance process, not just between all of our people, but with our clients. That is the reason we follow a rigorous client acceptance and continuance process to ensure we work with companies that are as dedicated to quality as we are.

- **Active participation of senior team members in achieving quality**

Our partners are heavily involved in every assurance engagement, offering our clients extensive industry experience and knowledge. This level of engagement, support, and oversight from our partners is not only a key contributor to quality, but also leads to early identification and resolution of any areas of concern. In addition, this type of collaboration between senior-level staff and other engagement team members provides the opportunity for on-the-job learning—one of the most efficient ways to learn.

At the firm level

We are dedicated to building trust with our stakeholders through our firm-wide systems of quality management (SoQM) which ensure we’re supporting teams to deliver quality on assurance and related service engagements.

The firm is operationally structured to achieve quality as a group in these ways:

- **National scheduling process**
Led by the resourcing team, our national scheduling process ensures we have the right people on the right engagements at the right time. Combined with robust monitoring and control processes, these efforts drive better quality outcomes. This aligns with our quality strategy and standardization, allowing us to deliver consistent results while maintaining the highest standards across every engagement.



- **Operationally structured to support engagement teams**
Firm Technical Leaders (FTLs) and Office Technical Leaders (OTLs) work with engagement teams to offer support on technical issues in an assurance engagement. They provide direct and timely support and create a liaison between engagement teams and the national office. This structure supports greater efficiency, responsiveness, and practicality by creating a direct line to the people and technical resources needed for a better client experience.
- **Practical and diverse experience**
We encourage our teams to develop diversity of thought through their experiences. By volunteering on committees to support the audit and accounting profession and as directors or officers for not-for-profit organizations, our employees gain hands-on experience regarding reporting obligations, ethics, and independence.

The majority of our technical leaders demonstrate dedication and commitment through their volunteer efforts on various committees relevant to the audit and accounting profession.

Aligning talent and process

	2023	2024
Ratio of partners with technical public company roles to the total number of public company audit partners	1:2	1:2
Consultations conducted with internal technical specialists on complex issues	1600+	1700+
Financial statements reviewed by technical specialists	1600+	1700+

Quality assurance reviews

The systems, regulations, and mandates that underpin audit quality greatly affect the performance of our firm.

Global

Governed by BDO regulations, we have a global quality monitoring system that mandates Quality Assurance Reviews (QARs) for each firm once every three years. The Engagement Inspection Programs (EIPs) at BDO firms are monitored at a global level by the Quality Management Program (QMP), with a strong concentration on ethics, client acceptance, risk management and engagement performance.

	2023	2024
Percentage of public company partners inspected internally	40%	31%

Canada

Within Canada, BDO has its own EIP. This includes:

- Review of samples of engagements to ensure compliance with our policies and applicable independence rules and professional standards.
- Identifying and remediating potential quality issues.

BDO Canada's EIP provides a strong learning opportunity for our partners and team members, who gather feedback to help enhance quality in their files.

We provide mandatory annual training for all employees who work directly on client engagements, which highlights the trends and findings from the previous year to prepare for the year ahead.

A continuous quality management process

Annually, BDO Canada completes a comprehensive evaluation of its SoQM as required by CSQM1 to provide reasonable assurance that SoQM objectives are being met.

The evaluation includes:

- Setting quality objectives.
- Identifying and assessing quality risks.
- Designing responses for each quality objective.
- Monitoring the responses.
- Evaluating findings and identifying deficiencies (if any).
- Remediating previously identified deficiencies and monitoring their operating effectiveness (if any).

This process greatly benefits the firm by challenging us to maintain quality in our assurance and related services engagements, identifying areas to strengthen processes for continuous improvements.

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Being able to adapt our processes and systems to thrive in the evolving regulatory environment is key. Our people at BDO have the training and support to be practical when needed yet offer consistent results at a firm level.

Mark Zastre
Partner, Assurance



CSQM leadership involvement and process enhancements

We dedicate significant time and senior resources to our system of quality management, including involving teams of testers in monitoring quality responses. Efforts included clarifications in policies, processes, and controls, offering relevant training courses to accompany the rollout of updated software and tools, and providing guidance for the implementation of other CSQM enhancements. These enhancements, in addition to raising the bar on quality, were beneficial to have a refined, more practical, and efficient assurance process.

Maintaining ethical practices

At BDO, we recognize the importance of upholding a culture of ethics that aligns with our focus on maintaining the highest quality assurance services for our clients.

Trust and transparency

The firm, partners, and staff meet ethical standards set out in both professional standards as well as BDO's Code of Conduct.

BDO's Code of Conduct sets clear standards for how we conduct business. It reflects shared values and commitments and includes guiding principles to help our personnel make ethical decisions and maintain trust with each other, our clients, and the public. When we encounter behaviours that don't align with these principles, we are committed to addressing them. Compliance with our Code is a condition of employment and partnership with BDO Canada.

In addition, BDO firms, their partners, and members of their staff maintain the trust and confidence of the public by closely following the code of ethics as outlined by the International Ethics Standards Board for Accountants (IESBA) in the IESBA Code for Professional Accountants, and the International Independence Standards.

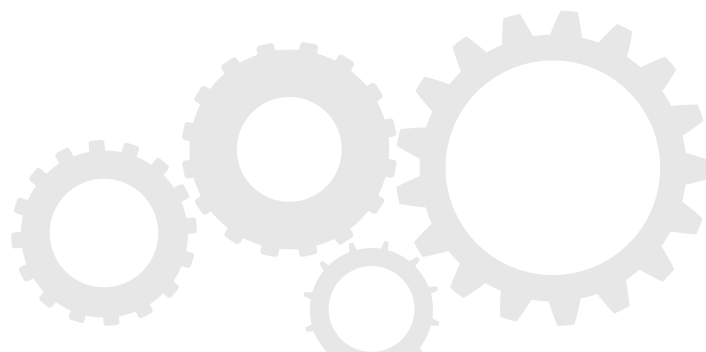
We offered learning and professional development training based on revised IESBA standards to all partners and employees at BDO.

Independence

Independence of our firm, our partners, and our employees is critical to our business and is upheld through comprehensive independence policies, systems, and procedures. These policies and processes are based on independence standards including the Code of Ethics for Professional Accountants (including International Independence Standards) of the International Ethics Standards Board for Accountants (IESBA), the Code of Professional Conduct of the Chartered Professional Accountants of Canada (CPA), and as applicable, the independence rules and standards issued and administered by the Securities Exchange Commission (SEC) and the Public Company Accounting Oversight Board (PCAOB).

In performing assurance engagements for our clients, our firm considers both the independence standards applicable based on the nature of the client as well as the assurance engagement being performed. In the case of a Canadian listed entity or reporting issuer, our firm complies with both the requirements of the IESBA Code of Ethics applicable to public interest entities as well as the provisions of the CPA Code of Professional Conduct applicable to listed entities or reporting issuers. For SEC registrants or issuers, our firm complies with the applicable requirements of the SEC and PCAOB.

Independence is maintained by providing only permissible services to our clients, as well as through maintaining appropriate business, employment, and personal relationships. All partners, employees, and personnel of the firm, including contractors and non-client-facing employees, are required to maintain independence in both fact and appearance. Independence is assessed at our firm level, but also between international BDO member firms.



Compliance

Our ethics and independence-first culture is maintained through compliance with internal policies and procedures. These include:

- Mandatory annual Independence and Ethics Confirmation for all personnel.
- Processes to identify and manage potential conflicts of interest, domestically and internationally.
- Robust client and engagement acceptance procedures.
- Independence consultations on delivery of services.
- Comprehensive employee training regarding ethics and independence, including:
 - In-person and e-learning training on relevant independence standards and policies, including IESBA, the CPA Code and PCAOB, including changes to those requirements.
 - Sanctions.
 - Conflicts of interest.
 - Client and engagement acceptance procedures.
 - Code of conduct requirements for all Partners and employees.
 - Privacy and confidentiality.

Whistleblower policy

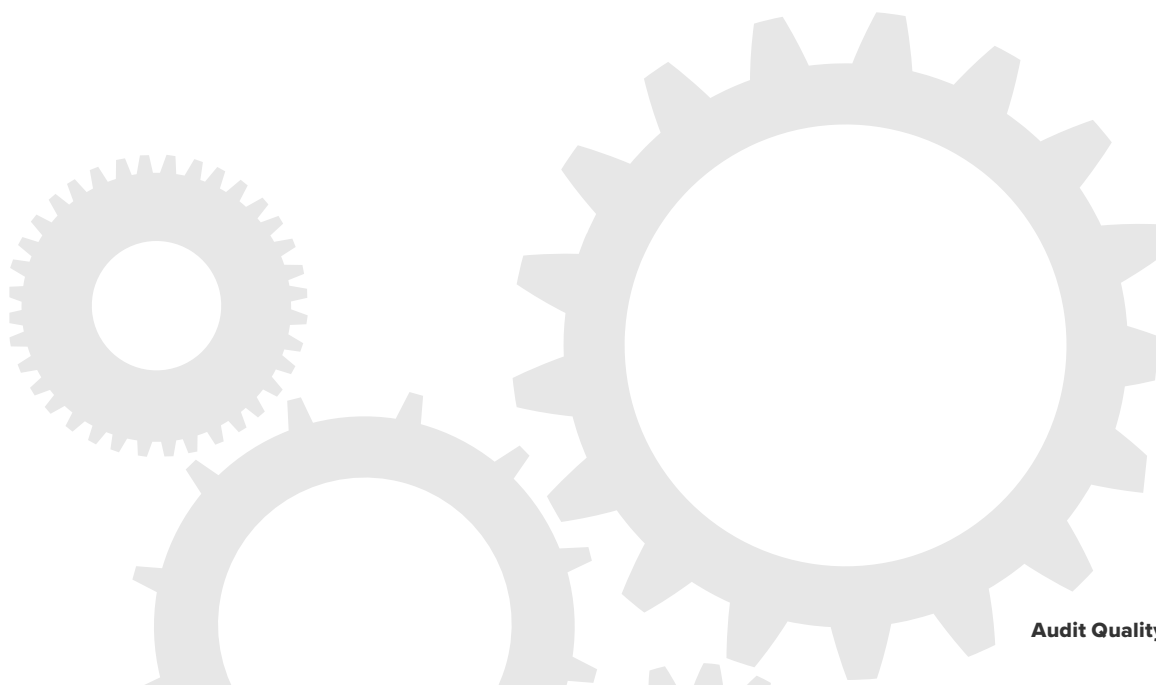
BDO has a thorough Whistleblower policy which enables people to confidentially report, either directly or anonymously, any concerns or complaints regarding dishonest, unethical, or illegal behaviour related to the firm that goes against the Code of Conduct.

A link to the Whistleblower hotline is available internally as well as externally on our website. All BDO personnel are provided training on how to properly use the hotline to submit a Whistleblower report.

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At BDO, ethics and independence are not separate from audit quality. Upholding ethics and independence standards as well as ensuring every employee has completed training on maintaining ethical obligations is crucial.

Amy Provvisionato
Chief Risk Officer



Quality evolving with technology



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Audit quality depends not only on the people conducting it but also on the technology enabling it. We believe it is our responsibility to look ahead at innovative technologies and processes and determine how they can best support our teams and our clients during the assurance process.

Brion Hendry

Assurance Innovation & Change Leader





Technology-focused assurance approach

Technology has continued to transform the audit and assurance profession, evolving from being an audit and business enabler to a critical driver of growth. With the changing needs for quality data-driven assurance that our clients have come to receive and expect, BDO has engaged in continuously building out our technology and infrastructure over the years, allowing us to stay at the forefront of quality.

We proactively assess our technology to ensure it supports engagement execution and enhances quality outcomes. To drive efficiency, our technology investments align with those made by our clients so that data-sharing is seamless throughout the process, leading to smooth audit services.

Client benefits of our technology-integrated audit approach include:

- Optimized use of resources.
- Fully integrated systems.
- Continued data security.
- Client-focused value.

Technology Risk Assurance

Our Technology Risk Assurance (TRA) team, integral to the Assurance practice, is the future of the assurance profession. By leveraging deep technical expertise, the TRA team evaluates technology-related risks and utilizes advanced data analytics to identify trends and anomalies.

In 2024, we integrated TRA within Assurance to strengthen the collaboration between Information System (IS) audit specialists and the assurance team, with further enhancements planned for 2025. This combination of IT and business process knowledge enables us to deliver precise assurance and valuable insights to our clients.

Technology-enabled and customized compliance

Our continued drive for innovation bridges advanced technology from leading global providers with our proprietary platforms.

Collaboration with leading global technology providers

Through strategic partnerships with best-in-class technology providers including DataSnipper and Templafy, we are accelerating our pace with industry demands, driving continuous innovation.

Innovation within the BDO network

APT Next Gen

A proprietary solution developed in partnership with Microsoft, APT Next Gen is a global electronic engagement management, risk assessment, and documentation tool. It is used by BDO assurance teams throughout the assurance process to enhance our audit services and support client business decisions. The preventative features ensure that quality issues are addressed prior to finalizing an engagement, while the automated control features prompt auditors to look for trends and anomalies at every step.

BDO Harmony

An audit data analytics platform developed by the BDO Digital arm of BDO USA, BDO Harmony has made an impact on audit quality with its data-driven methodology. Beyond the ability to examine entire populations of data sets, BDO Harmony has enabled our audit teams in efficiently identifying trends, anomalies, and unusual transaction flows to drive better insights, pinpoint potential risks, and most importantly, strengthen quality within our audits. The system is user-friendly and collaborative, increasing operational efficiency throughout the audit process.

Artificial Intelligence (AI)

Our continued investment in AI is a strategic commitment to the future of auditing. Through our partnership and collaboration with Microsoft, we are developing specific use cases that enhance quality and provide deeper insights. This focus on innovation ensures we remain ahead of industry standards, elevating the value we bring to our clients.

BDO Global Portal

The BDO Global Portal facilitates seamless communication and collaboration between our assurance teams and clients throughout the assurance process. It enables access to the information, tools, apps, and services our team needs, all within a cloud-based, flexible, and secure environment. Throughout the last year, we have continued to make enhancements to the user interface of the BDO Global Portal, strengthening the client experience and facilitating better collaboration to support our focus on audit quality.



Secure document sharing

Multi-factor authentication, DocuSign, data storage encryption, secure document exchange, and audit logging are just some of the features that enable BDO and our clients to share data and collaborate in a secure digital setting.



Seamless and integrated service

It is important for BDO to provide a locally responsive service, especially for our clients that have a global presence. The BDO Global Portal, which is an open platform, supports and integrates with local applications and languages.



Enhanced collaboration

Real-time collaboration between BDO teams and our clients is necessary during the audit process. The BDO Global Portal supports project, task, and team management features in which assurance teams can work seamlessly with clients.



Client-responsive quarterly platform releases

We continually work to add value to the client experience, using our client feedback process to drive input for quarterly platform releases. This year alone, we had several releases which enhanced the client user interface.



24/7 access to BDO services

The BDO Global Portal is available to audit teams and clients 24/7, ensuring access to all BDO services, tools, and apps. All insights are customized to the client's industry and business, ensuring the highest level of quality.



Client-driven notification cadence

To optimize productivity and workflows, clients can customize the intervals for specific notifications regarding assurance engagements, ensuring they get the updates they need in a timeframe that works for their schedule.

Final thoughts



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Quality isn't a destination; it's the force that drives us forward in our journey, and our collective commitment to grow, innovate, and continually raise the bar. By working as one team, with every individual contributing their expertise, we ensure that quality remains at the heart of everything we do. Our journey is never complete, but by thriving together, we know we can always do more for our clients and reach new heights in our work.

Jeanny Gu
Managing Partner, Assurance



As the business landscape evolves, so does our journey. Our core values have shaped our commitment to quality, guiding us through transformation and innovation. Quality is not a destination but an ongoing journey—one that drives us to expand our capabilities, target growth with purpose, and deliver a smooth, high-quality assurance experience that meets the evolving needs of our clients.

We work to uphold the highest standards of assurance quality by:

- Delivering a smooth assurance journey through modernized capabilities and management systems.
- Purposefully targeting key markets to meet evolving client needs.
- Investing in enhanced learning experiences for our people to evolve as professionals.
- Maintaining a robust quality management system.
- Upholding ethical and independence standards across every engagement.
- Continuously enhancing our audit process through strategic investments in technologies that drive quality and innovation.

While the future of assurance may look different in the years to come, what will remain is BDO's commitment to our people and our clients. We look forward to navigating another year together, collaboratively exploring new heights in assurance quality.



This report highlights the ways in which BDO maintains and enhances audit quality. If you have any questions about our people, processes, and technology regarding assurance, please contact us.

Jeanny Gu
Managing Partner, Assurance
604-235-5288
jgu@bdo.ca

Jonathan Chasle
Head of Assurance Quality
and Professional Standards
514-218-6301
jchasle@bdo.ca

About BDO

BDO Canada LLP is a leading provider of professional services to clients across a variety of sectors and segments. For over 100 years, our team has served communities across Canada through a comprehensive range of assurance, tax, and consulting services, complemented by deep industry knowledge. With over 4000 people across 80+ offices in Canada, and more than 1,800 offices in 166 countries, BDO is well-positioned to assist clients with both domestic and global needs.

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