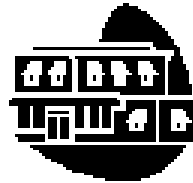




NRH Addendum to:  
Implementation Guideline Release 2:  
**Second Year of Benchmarks**



**Niagara Regional Housing**  
**Local Requirements**

# Auditing Procedures

## APPENDIX B

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SPECIFIED PROCEDURES	RESULTS
15. Ask the questions on the AIR Page A2.1 [# 1through #10] to those delegated to complete the AIR, and comment on the responses.	I asked the questions on the AIR Page A2.1 to those delegated to complete the AIR for the year ending <b>(date)</b> , and found no differences in responses [or <b>alternatively</b> : and found the following differences: <b>(list differences)</b> ]
16. Develop an understanding of the management's system for assessing the risk of fraud.	I developed an understanding of the management's system for assessing the risk of fraud, and found no exceptions [or <b>alternatively</b> : and found the following differences: <b>(list differences)</b> ]
17. Read the published guidelines on conflict of interest and fraud prevention.	I read the guidelines on conflict of interest and fraud prevention and found no exceptions [or <b>alternatively</b> : and found the following differences: <b>(list differences)</b> ]
18. Read the description of internal controls designed to reduce the risk of fraud.	I read the description of internal controls designed to reduce the risk of fraud and found no exceptions [or <b>alternatively</b> : and found the following differences: <b>(list differences)</b> ]
19. Review auditor's discussions with management for reports or indications of circumstances that would indicate increased risk of fraud (or actual occurrences of fraud).	I reviewed discussions and analyses for indicators of increased risk for fraud (or actual occurrences), and found no exceptions; [or <b>alternatively</b> : and found the following differences: <b>(list differences)</b> ]
20. Review auditor's working papers, notes and activities pursuant to CICA HB 5135.	I reviewed working papers, notes and activities pursuant to CICA 5135, and found no exceptions [or <b>alternatively</b> : and found the following differences: <b>(list differences)</b> ]

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