

## **ACCOUNTANT'S REPORT ON APPLYING SPECIFIED AUDITING PROCEDURES IN RESPECT OF THE ANNUAL INFORMATION RETURN**

To the Service Manager:

As specifically agreed, I have performed the auditing procedures described in Appendix A, to assist the Service Manager in assessing \_\_\_\_\_ (*name of corporation*)'s ("the Corporation") compliance with the Social Housing Reform Act and regulations and the information in the Annual Information Return for the year ended (*date*). This engagement to apply agreed-upon auditing procedures was performed in accordance with standards established by the Canadian Institute of Chartered Accountants. The sufficiency of these procedures is solely the responsibility of the specified users of the report. Consequently, I make no representation regarding the sufficiency of the procedures described in Appendix A either for the purpose for which this report has been requested or for any other purpose.

The results of my procedures are documented in Appendix A. My audit of the Corporation's financial statements for the year ended (*date*) was not directed to the information in the Annual Information Return. The procedures in Appendix A do not constitute an audit of the Annual Information Return and, therefore, I express no opinion on the information in the Annual Information Return for the year ended (*date*). Had I performed additional procedures, other matters might have come to my attention that I would have reported to you.

This letter is for use solely by the Service Manager in assessing the Corporation's compliance with the Social Housing Reform Act and regulations and the information in the Annual Information Return, and is not intended to be and should not be used by anyone else or for any other purpose.

CHARTERED ACCOUNTANT

(*City*), Canada  
(*Date*)

## APPENDIX A

SPECIFIED AUDITING PROCEDURES ON THE ANNUAL INFORMATION RETURN	RESULT OF SPECIFIED AUDITING PROCEDURES ON THE ANNUAL INFORMATION RETURN
1. Obtain the completed Annual Information return (AIR) from those delegated by the Board of Directors to complete the AIR for the year ending <b>(date)</b> .	I obtained the completed Annual Information Return (AIR) from those delegated by the Board of Directors to complete the AIR for the year ending <b>(date)</b> .
2. Read the management representations requested in the AIR Page A2 and the corresponding responses from the Corporation.	I read the management representations requested in the AIR Page A2 and the corresponding responses from the Corporation.
3. Ask the questions on the AIR Page A2 to those delegated by the Board of Directors to complete the AIR for the year ending <b>(date)</b> and comment on any different responses.	I asked the questions on the AIR Page A2 to those delegated by the Board of Directors to complete the AIR for the year ending <b>(date)</b> and found no differences in responses [ <b>or alternatively:</b> and found the following differences: <b>(list differences)</b> ].
4. Ask the questions on the AIR Page A2 to a representative of the Board of Directors and comment on any different responses.	I asked the questions on the AIR Page A2 to a representative of the Board of Directors and found no differences in responses [ <b>or alternatively:</b> and found the following differences: <b>(list differences)</b> ].
5. Agree the underlying financial records of the Corporation to the audited financial statements for the period ending <b>(date)</b> .	I found no exceptions [ <b>or alternatively:</b> I found the following exceptions: <b>(list exceptions)</b> ].
6. Agree the description of the items and related amounts (Line 310 to Line 395) on Page A3 of the AIR to the underlying financial records of the Corporation.	I found no exceptions [ <b>or alternatively:</b> I found the following exceptions: <b>(list exceptions)</b> ].
7. Agree the description of the items and related amounts (Line 501 to Line 599) on Page A4 of the AIR to the underlying financial records of the Corporation.	I found no exceptions [ <b>or alternatively:</b> I found the following exceptions: <b>(list exceptions)</b> ].
8. Agree the description of the items and related amounts (Line 610 to Line 629) on Page A5 of the AIR to the underlying financial records of the Corporation.	I found no exceptions [ <b>or alternatively:</b> I found the following exceptions: <b>(list exceptions)</b> ].

Appendix A (continued)

SPECIFIED AUDITING PROCEDURES ON THE ANNUAL INFORMATION RETURN	RESULT OF SPECIFIED AUDITING PROCEDURES ON THE ANNUAL INFORMATION RETURN
9. Agree the description of the items and related amounts (Line 651 to Line 699) on Page A6 of the AIR to the underlying financial records of the Corporation.	I found no exceptions [or alternatively: I found the following exceptions: <b>(list exceptions)</b> ].
10. Agree the description of the items and related amounts (Line xxx to Line xxx) on Page B1 of the AIR to the underlying financial records of the Corporation.	I found no exceptions [or alternatively: I found the following exceptions: <b>(list exceptions)</b> ].
11. Agree the description of the items and related amounts (Line xxx to Line xxx) on Page B2 of the AIR to the underlying financial records of the Corporation.	I found no exceptions [or alternatively: I found the following exceptions: <b>(list exceptions)</b> ].
12. Agree the description of the items and related amounts (Line xxx to Line xxx) on Page B3 of the AIR to the underlying financial records of the Corporation.	I found no exceptions [or alternatively: I found the following exceptions: <b>(list exceptions)</b> ].
13. Agree the description of the items and related amounts (Line 1501 to Line 1588) on Page B4 of the AIR to the underlying financial records of the Corporation.	I found no exceptions [or alternatively: I found the following exceptions: <b>(list exceptions)</b> ].