

APPENDIX A TO THE ACCOUNTANT'S REPORT  
ON APPLYING SPECIFIED AUDITING PROCEDURES  
IN RESPECT OF THE ANNUAL INFORMATION RETURN

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 from those delegated by the Board of Directors to complete the AIR for the year ending (date).	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 (date) 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 (date)	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 651 to Line 699) on Page A6 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 1501 to Line 1580) on Page B1 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> ]

9. Agree the description of the items and related amounts (Line 1610 to Line 1629) on B2 of the AIR to the underlying financial records of the Corporation. I found no exceptions [**or alternatively**: I found the following exceptions: (**list exceptions**)].
10. Ask the questions on the AIR Page A2.1 (#1 through #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 (**date**), and found no differences in responses [**or alternatively**: and found the following differences: (**list differences**)]
11. 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 alternatively**: found the following differences: (**list differences**)]
12. 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 alternatively**: and found the following differences: (**list differences**)]
13. 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 alternatively**: and found the following differences: (**list differences**)]
14. 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 alternatively**: and found the following differences: (**list differences**)]
15. 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 alternatively**: and found the following differences: (**list differences**)]