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Perth, ON K7H 1S9

May 16, 2021

Carole Fuller  
Allan and Partners, LLP  
22 Wilson Street West  
Perth, ON K7H 2M9

**RE: Audit Planning Letter for the Year Ending March 31, 2021**

Dear Carole,

Here are our responses to the discussion points outlined in your Audit Planning Letter of January 13<sup>th</sup>, 2021.

Required Discussion	Questions to the Board	Board Response
<p>Details of existing oversight process with regards to fraud</p>	<p>What oversight if any, do you provide over management's process for identifying and responding to fraud risks?</p>	<p>Covid has required us to modify our procedures with respect to management of risks. Currently:</p> <ol style="list-style-type: none"> <li>1. We have an expense reimbursement policy, an electronic banking policy, a signing authority policy and a spending limits policy that define the roles and responsibilities of the bookkeeper, the ED, the Finance Committee, and the Treasurer of the Board.</li> <li>2. The ED and Treasurer review and approve by email, all expenses made by reviewing the bank statements and visa. The bookkeeper reviews the supporting documentation for expenses before paying the expense and clarifies anything unknown by email with the ED.</li> <li>3. Bookkeeper sends the timesheets and confirmation of payment to the ED and Treasurer of salary payments via Wagepoint. Withholdings are automatically submitted by Wagepoint. The Bookkeeper notes the amounts withdrawn for remittances corresponds to the Wagepoint submission.</li> <li>4. The Bank Statement and Reconciliation documents are sent to the ED and Treasurer monthly and positive confirmation of review is provided to the Bookkeeper for filing.</li> <li>5. The VISA card statement and proof of payment are sent monthly to the ED and Treasurer, and positive</li> </ol>

Required Discussion	Questions to the Board	Board Response
		<p>confirmation of review is provided to the Bookkeeper for filing.</p> <p>6. The Finance Committee reviews the P&amp;L and Balance Sheet monthly and provides the P&amp;L / Balance Sheet to the Board monthly and a summarizing report from the Committee. Quarterly the Finance committee reviews and provides to the Board the Quarterly Budget vs Actuals report including commentary.</p> <p>7. The annual management letter is reviewed by the board, and the Finance committee provides a plan of action to implement the recommendations.</p> <p>8. The annual report from the Auditor is reviewed by the Finance Committee and it is approved by the Board of Directors</p>
<p>Knowledge of actual, suspected, or alleged fraud (including misappropriation of assets or manipulation of the financial statements affecting the entity.</p>	<p>Are you aware of any instances of actual, suspected, or alleged fraud affecting the Organization?</p>	<p>The Board is not aware of any fraud.</p>
<p>Other Matters</p>	<p>Please bring to our attention any significant matters or financial reporting risks of which you are aware that may not have been specifically address in our proposed audit plan.</p>	<p>The Board is not aware of any significant matters or risks.</p>

Yours truly,



David Burkett, Treasurer