

Sample Auditor's Report

AUDITOR'S REPORT TO THE GOVERNMENT OF ONTARIO – MINISTRY OF TRAINING, COLLEGES AND UNIVERSITIES

At the request of the **(insert Recipient name)**, we have audited the Co-op Diploma Apprenticeship Program (CODA) Statement of Revenue and Expenditure Report of the **(insert Recipient name)** for the year ended **March 31, _____ (insert year e.g. 2016/2017/2018)** prepared in accordance with the Ministry of Training, Colleges and Universities' Co-op Diploma Apprenticeship Program Audit and Accountability Requirements for Recipients for Recipients for _____ **(insert fiscal year e.g. 2015-2016)**. This financial information is the responsibility of the **(insert Recipient name)** management. Our responsibility is to express an opinion on this financial information based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform an audit to obtain reasonable assurance whether the financial information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial information. An audit also includes assessing the appropriateness of accounting policies used and the reasonableness of accounting estimates, if any, made by management, as well as evaluating the overall presentation of financial information.

In our opinion, this report presents fairly, in all material respects, the revenue and expenditure of the Project for the year ended **March 31, _____ (insert year)** in accordance with the Ministry of Training, Colleges and Universities' Co-op Diploma Apprenticeship Program Audit and Accountability Requirements for Recipients _____ **(insert fiscal year)**.

Licensed Public Accountant under the Public Accounting Act, 2004

(Date)