

**Sample Auditor's Report**  
**(Includes all sites)**

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

At the request of the [SP Name], we have audited all of the [NAME OF PROGRAM (AND ACRONYM)] Statement of Revenue and Expenditure Report (SRER)s of the [SP Name] for the term of the Agreement ended March 31, 2016.

The SRERs were prepared by [SP Name] pursuant to with the Ministry of Training, Colleges and Universities' [Program acronym] Audit and Accountability Requirements for April 1, 2015 to March 31, 2016. This financial information is the responsibility of the [SP 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, 2016 in accordance with the Ministry of Training, Colleges and Universities' [Program Acronym] Audit and Accountability Requirements for April 1, 2015 to March 31, 2016.

I attach a copy of the SRER provided by the [SP Name] used in my audit.

Licensed Public Accountant under the Public Accounting Act, 2004

(Name)  
(Title)  
(Date)