

November 22, 2021

Corporation of the Township of Edwardsburgh/Cardinal  
Box 129  
Spencerville, Ontario  
K0E 1X0

Dear Council Members:

**Re: Audit questions and requests**

We are writing this letter in connection with our audit of the financial statements for the year ending December 31, 2021.

Our purpose in writing is to ensure effective two-way communication between us in our role as auditors and yourselves with the role of overseeing the financial reporting process. To help us in identifying and responding to the risks of fraud within the entity, we would appreciate your responses in writing to the following questions before February 28, 2022:

- a) What oversight, if any, do you provide over Administration's processes for identifying and responding to fraud risks? Administration's processes could include policies, procedures, programs or controls that serve to prevent, detect and deter fraud.
- b) Do you have any knowledge of any actual, suspected or alleged fraud, including misappropriation of assets or manipulation of the financial statements, affecting the entity? If so, please provide details and how the fraud or allegations of fraud were addressed.

These questions were previously provided in our audit planning letter but are now presented separately as a reminder to respond, which will assist us greatly in completing our audit engagement of the Township of Edwardsburgh/Cardinal.

Please contact us if you have any questions or concerns or have any other matters you wish to discuss.

Yours very truly,



**Chartered Professional Accountants  
Licensed Public Accountants**