

“FORM 32-501F5

**“AUDITOR’S REPORT ON COMPLIANCE WITH SASKATCHEWAN
LOCAL INSTRUMENT 32-501 - DEPOSIT AGENTS**

[Section 32]

You are qualified to complete an Auditor’s Report if you are:

- 1. a chartered accountant registered as a member in good standing of the Institute of Chartered Accountants of Saskatchewan and in public practice;*
- 2. a Certified General Accountant registered as a member in good standing of the Association of Certified General Accountants of Saskatchewan and in public practice; or*
- 3. a Certified Management Accountant registered as a member in good standing of the Association of Certified Management Accountants of Saskatchewan and in public practice.*

To the Saskatchewan Financial Services Commission:

I have audited _____ for compliance in the year
(name of deposit agent)

ending _____ with the criteria established in Saskatchewan Local Instrument
(date of financial year end)

32-501 - *Deposit Agents* for the operation of trust accounts (the “trust account criteria”). Compliance with the trust account criteria is the responsibility of the management of . _____ .

(name of deposit agent)

My responsibility is to express an opinion on this compliance based on my audit.

I conducted my audit in accordance with Canadian generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance whether _____

(name of deposit agent)

complied with the trust account criteria. Such an audit includes examining, on a test basis, evidence supporting compliance, and evaluating the overall compliance with the trust account criteria.

In my opinion, _____ has operated its trust account in
(name of deposit agent)

compliance with the trust account criteria, in all material respects, in the year ending _____ .
(date of financial year end)

(Name of Auditor)

(Signature)

(Professional Designation)

(Address)

(Date)