

**ACCOUNTANTS' REPORT  
WITH RESPECT TO FUNDING AND EXPENDITURES UNDER THE  
COMMUNITY-BASED EARLYON CHILD AND FAMILY CENTRE CAPITAL PROGRAM  
AS AT MARCH 31, 2020 (UNLESS MINISTRY-APPROVED SPENDING DEADLINE EXTENSION WAS  
GRANTED, IN WHICH CASE THE DEADLINE IS AUGUST 7, 2020)**

**To the Ministry of Education**

As requested by

, ("CMSM/DSSAB"), we have performed the following procedures related to the funding under the Community-Based EarlyON Child and Family Centre Capital Program ("CBEP") as at March 31, 2020 (unless ministry-approved spending deadline extension was granted, in which case the deadline is August 7, 2020).

**CBEP Funding and Expenditures**

(1) We have obtained the expenditures of the CBEP from the

reported by the

as at March 31, 2020 (unless ministry-approved spending deadline extension was granted, in which case the deadline is August 7, 2020):

- a) We selected the three largest transactions, and traced these transactions to supporting documentation (i.e., invoices).
- b) For each transaction selected in procedure (1) a), we agreed the CBEP Funds were spent in accordance with the eligible CBEP capital expenses in Schedule "C" ("CBEP") of the 2018 Child Care and EarlyON Transfer Payment Agreement ("TPA") (i.e., no ineligible CBEP capital expenses).
- c) We agreed that there was no remaining CBEP Funds as at March 31, 2020 (unless ministry-approved spending deadline extension was granted, in which case the deadline is August 7, 2020).

This report is for use solely in connection with the CBEP. As a result of applying the above procedures, we found no exceptions, except as outlined above

Name (Signature): \_\_\_\_\_  
External Auditor

Name (Print): \_\_\_\_\_  
External Auditor

Name of Company (Print): \_\_\_\_\_

Date (Print): \_\_\_\_\_