

**ACCOUNTANTS' REPORT
WITH RESPECT TO FUNDING AND EXPENDITURES UNDER THE
COMMUNITY-BASED EARLY YEARS AND CHILD CARE CAPITAL
PROGRAM AS AT SEPTEMBER 30, 2021**

To the Ministry of Education

As requested by _____, ("CMSM/DSSAB"), we have performed the following procedures related to the _____ ("the Project") funded under the Community-Based Early Years and Child Care Capital Program ("CBCP") as at September 30, 2021.

CBCP Funding and Expenditures

(1) We have obtained the expenditures of the Project from the _____ reported by the

as at September 30, 2021:

- a) We selected the five largest transactions associated with the Project, and traced these transactions to supporting documentation (i.e., invoices). We agreed the Project's CBCP Funds were spent on the prescribed Project listed in Schedule "D" ("CBCP Approved Project Budget") of the 2018 Child Care and EarlyON Transfer Payment Agreement ("TPA").

- b) For each transaction selected in procedure (1) a), we agreed the Project's CBCP Funds were spent in accordance with the eligible CBCP capital expenses in Schedule "C" ("CBCP") of the TPA (i.e., no ineligible CBCP capital expenses).

- c) We agreed that there was no remaining CBCP Funds for the Project as at September 30, 2021.

- d) We agreed the Project is open. (The child care and/or EarlyON Child and Family Centre is open as attested by the CMSM/DSSAB.)

- e) We agreed the Project's total number of rooms corresponds with the Project's approved total number of rooms listed in Schedule "D" ("CBCP Approved Project Budget") of the TPA. (The child care and/or EarlyON Child and Family Centre total number of rooms corresponds with the Project's approved total number of

rooms listed in Schedule "D" ("CBCP Approved Project Budget") of the TPA as attested by the CMSM/DSSAB.)

- f) We agreed the Project 's total number of child care spaces corresponds with the Project's child care floor plan approval letter issued by the Ministry of Education's Child Care Quality Assurance and Licensing Branch. (The total number of child care spaces corresponds with the child care floor plan approval letter as attested by the CMSM/DSSAB.)

This report is for use solely in connection with the CBCP. 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): _____