



Tel: 807-274-9848
Fax: 807-274-5142
www.bdo.ca

BDO Canada LLP
607 Portage Avenue
Fort Frances ON P9A 0A7 Canada

ACCOUNTANT'S REPORT ON APPLYING SPECIFIED AUDITING PROCEDURES IN RESPECT OF THE ANNUAL INFORMATION RETURN

To the Board of Directors of Fort Frances Municipal Non-Profit Housing Corporation:

As specifically agreed, we have performed the auditing procedures described in Appendix A, to assist the Service Manager in assessing Fort Frances Municipal Non-Profit Housing Corporation's ("the Corporation") compliance with the Housing Services Act, 2011 and regulations and the information in the Annual Information Return for the year ended December 31, 2020. This engagement to apply agreed-upon auditing procedures was performed in accordance with Canadian Standards on Related Services 9100, *Reports on the Results of Applying Specified Auditing Procedures*. We make no representation regarding the sufficiency of the procedures described in Appendix A either for the purpose for which this report has been requested or for any other purpose.

The results of our procedures are documented in Appendix A. Our audit of the Corporation's financial statements for the year ended December 31, 2020, was not directed to the information in the Annual Information Return. The procedures in Appendix A do not constitute an audit of the Annual Information Return and, therefore, we express no opinion on the information in the Annual Information Return for the year ended December 31, 2020. Had we performed additional procedures, other matters might have come to our attention that we would have reported to you.

BDO CANADA LLP

Chartered Professional Accountants, Licensed Public Accountants

Fort Frances, Ontario
June 25, 2021

APPENDIX A

| SPECIFIED AUDITING PROCEDURES ON THE ANNUAL INFORMATION RETURN | RESULT OF SPECIFIED AUDITING PROCEDURES ON THE ANNUAL INFORMATION RETURN |
|--|---|
| 1. Obtain the completed Annual Information Return (AIR) from those delegated by the Board of Directors to complete the AIR for the year ending December 31, 2020. | We obtained the completed Annual Information Return (AIR) from those delegated by the Board of Directors to complete the AIR for the year ending December 31, 2020. |
| 2. Read the management representations requested in the AIR Page A2 and the corresponding responses from the Corporation. | We read the management representations requested in the AIR Page A2 and the corresponding responses from the Corporation. |
| 3. Ask the questions on the AIR Page A2 to those delegated by the Board of Directors to complete the AIR for the year ending December 31, 2020 and comment on any different responses. | We asked the questions on the AIR Page A2 to those delegated by the Board of Directors to complete the AIR for the year ending December 31, 2020 and found no differences in responses. |
| 4. Ask the questions on the AIR Page A2 to a representative of the Board of Directors and comment on any different responses. | We asked the questions on the AIR Page A2 to a representative of the Board of Directors and found no differences in responses. |
| 5. Agree the underlying financial records of the Corporation to the audited financial statements for the period ending December 31, 2020. | We found no exceptions. |
| 6. Agree the description of the items and related amounts (Line 310 to Line 395) on Page A3 of the AIR to the underlying financial records of the Corporation. | We found no exceptions. |
| 7. Agree the description of the items and related amounts (Line 501 to Line 599) on Page A4 of the AIR to the underlying financial records of the Corporation. | We found no exceptions. |
| 8. Agree the description of the items and related amounts (Line 610 to Line 629) on Page A5 of the AIR to the underlying financial records of the Corporation. | Not applicable in the current year. |

Appendix A (continued)

| SPECIFIED AUDITING PROCEDURES ON THE ANNUAL INFORMATION RETURN | RESULT OF SPECIFIED AUDITING PROCEDURES ON THE ANNUAL INFORMATION RETURN |
|---|--|
| 9. Agree the description of the items and related amounts (Line 651 to Line 699) on Page A6 of the AIR to the underlying financial records of the Corporation. | We found no exceptions. |
| 10. Agree the description of the items and related amounts (Line 1501 to Line 1580) on Page B1 of the AIR to the underlying financial records of the Corporation. | Not applicable to this Organization. |
| 11. Agree the description of the items and related amounts (Line 1610 to Line 1629) on Page B2 of the AIR to the underlying financial records of the Corporation. | Not applicable to this Organization. |
| 12. Agree the description of the items and related amounts (Line 1610 to Line 1629) on Page B3 of the AIR to the underlying financial records of the Corporation. | Not applicable to this Organization. |
| 13. Agree the description of the items and related amounts (Line 1635 to Line 1690) on Page B4 of the AIR to the underlying financial records of the Corporation. | Not applicable to this Organization. |