

## Independent Practitioner's Reasonable Assurance Report on Compliance

To Tom Ayres, Chief Legal Officer and General Counsel at Technical Standards and Safety Authority ("TSSA"):

We have undertaken a reasonable assurance engagement of TSSA's compliance during the period of May 1, 2021 - April 30, 2022 with the terms and conditions of Schedule B ("specified requirements") established in the Memorandum of Understanding ("MOU") between TSSA and the Ministry of Government and Consumer Services ("MGCS"), dated April 2013.

### Management's Responsibility

Management is responsible for TSSA's compliance with the specified requirements. Management is also responsible for such internal control as management determines necessary to enable TSSA's compliance with the specified requirements.

### Our Responsibility

Our responsibility is to express a reasonable assurance opinion on TSSA's compliance based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3531, *Direct Engagements to Report on Compliance*. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the TSSA complied with the specified requirements, in all significant respects.

Reasonable assurance is a high level of assurance but is not a guarantee that an engagement conducted in accordance with this standard will always detect a significant instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered significant if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the entity's compliance with the specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of significant non-compliance, whether due to fraud or error.

The review consisted of performing a documentation review, discussions with key internal stakeholders and sampling of invoices to determine whether appropriate controls are applied to ensure compliance with the specified procedures. The scope of the documentation, discussions and invoices reviewed was limited to the review period and only applied to non-regulatory work. The nature, timing and extent of procedures selected was based on our professional judgment, including an assessment of the risks of significant non-compliance. Sampled invoices were selected to reflect all of TSSA's program areas.

We believe the evidence we obtained was sufficient and appropriate to provide a basis for our opinion.

## **Our Independence and Quality Control**

We have complied with the independence and other ethical requirements of the Institute of Internal Auditors and CPA Canada, which is founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

## **Opinion**

We hereby provide reasonable assurance that TSSA complied with the specified requirements established in the in the MOU between the TSSA and MGCS during the period of May 1, 2021 - April 30, 2022 in all material respects.

We do not provide a legal opinion on TSSA's compliance with the specified requirements.

Toronto, Ontario, Canada

September 27, 2022

Signed:



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