



CHARTERED PROFESSIONAL ACCOUNTANTS LLP

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June 13, 2019

Members of the Board of Directors:     Lambton County Developmental Services  
  Nainstay Non-Profit Buildings Inc.

Our audit of the financial statements of Lambton County Developmental Services and Nainstay Non-Profit Buildings Inc. for the year ending March 31, 2019 has now been completed. We thank Nick Salaris, Tracie Bennett and LCDS staff for their assistance during the audit.

### **Responsibilities of the Auditor**

It is important for the Board of Directors to understand the responsibilities that rest with the organization and its management and those that belong to the auditor:

- Management, with the oversight of those charged with governance (the Board), is responsible for the preparation of the financial statements, which includes responsibilities related to internal control, such as designing and maintaining accounting records, selecting and applying accounting policies, safeguarding assets and preventing and detecting fraud and error;
- The audit of the financial statements does not relieve management and/or those charged with governance of their responsibilities;
- The auditor's responsibility is to formulate and express an opinion on the financial statements based on an audit thereof;
- An audit is performed to obtain reasonable, but not absolute, assurance as to whether the financial statements are free of material misstatements and, owing to the inherent limitations of an audit, there is an unavoidable risk that some misstatements of the financial statements will not be detected (particularly intentional misstatements concealed through collusion), even though the audit is properly planned and performed

### **Likely Aggregate Misstatements**

There are no uncorrected adjustments and we did not detect any evidence of misstatements that would have a material effect on the financial statements of the organization.

### **Management Letter**

We did not detect any items relating to internal controls, fraud, management override, subsequent events, or other matters that we feel should be brought to the attention of management and/or the board and therefore we have not prepared a management letter.



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**Other Matters and Emerging Issues**

There were no other matters or emerging issues noted during our audit. In addition, we confirm that we maintained our independence throughout the audit and that management has approved adjusting entries recommended by us.

Please feel free to contact us if we can provide any further information.

Yours truly,

A handwritten signature in black ink, appearing to read 'Todd McNeil', with a stylized flourish extending from the end.

Todd McNeil, CPA, CA