

Tungasuvvingat Inuit

Schedule of Revenues & Expenses - City of Ottawa Funding

For the year ended December 31, 2021

(Unaudited)

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Tél./Tel: 613-237-9331
Télec./Fax: 613-237-9779
www.bdo.ca

BDO Canada s.r.l./S.E.N.C.R.L./LLP
180 Kent Street
Suite 1700
Ottawa ON K1P 0B6 Canada

Independent Practitioner's Limited Assurance Report on Compliance

To the members of Tungasuvvingat Inuit

We have undertaken a limited assurance engagement of Tungasuvvingat Inuit's (the Organization) compliance, as at December 31, 2021, with the Child Care funding contribution agreement which is intended to increase access to high quality affordable child care services, stabilize service levels and to benefit low-income child care program staff in the sector (the specified requirements) established in the City of Ottawa's Child Care Provider User Guide 2016-2020.

Management's Responsibility

Management is responsible for the Organization's compliance with the specified requirements of Child Care funding contribution agreement. Management is also responsible for such internal control as management determines necessary to enable the Organization's compliance with the Child Care funding contribution agreement.

Our Responsibility

Our responsibility is to express a limited assurance conclusion on the Organization's compliance based on the evidence we have obtained. We conducted our limited assurance engagement in accordance with Canadian Standard on Assurance Engagements 3531, *Direct Engagements to Report on Compliance*. This standard requires us to conclude whether anything has come to our attention that causes us to believe that the Organization did not comply with the specified requirements, in all significant respects.

A limited assurance engagement involves performing procedures (primarily consisting of making inquiries of management and others within the entity, as appropriate, and applying analytical procedures) and evaluating the evidence obtained. The procedures are selected based on our professional judgment, which includes identifying areas where the risks of significant non-compliance with the specified requirements are likely to arise.

The procedures performed in a limited assurance engagement vary in nature and timing from, and are less in extent than for, a reasonable assurance engagement and, consequently, the level of assurance obtained is substantially lower than the assurance that would have been obtained had a reasonable assurance engagement been performed.

Our Independence and Quality Control

We have complied with relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are 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.



Conclusion

Based on the procedures we have performed and the evidence we have obtained, nothing has come to our attention that the Organization did not comply with the specified requirements established in the Child Care funding contribution agreement as at December 31, 2021, in all significant respects.

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

BDO Canada LLP

Chartered Professional Accountants, Licensed Public Accountants

Ottawa, Ontario
June 30, 2022

