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April 11, 2025

The Civic Institute of Professional Personnel
600-250 City Centre Avenue
Ottawa, ON K1R 6K7

Dear Board of Directors:

**Re: The Civic Institute of Professional Personnel
 Audit of financial statements for the year ended December 31, 2024**

We have substantially completed our audit of the financial statements of The Civic Institute of Professional Personnel for the year ended December 31, 2024 and, pending resolution of outstanding items outlined below, we propose to issue an unqualified audit report on those financial statements.

This letter has been provided as part of our communications with the Board of Directors in accordance with Canadian Auditing Standard 260 of the CPA Canada Handbook - Accounting (Handbook), "Communications with Those Charged with Governance."

This letter is intended to summarize aspects of the audit which we believe are of interest to the Board of Directors and should be read in conjunction with the draft financial statements (attached) and our discussion thereof.

Independence

We are required to communicate in a letter to the Board of Directors at least annually on matters relating to our independence. This letter was provided with the terms of the engagement, before the commencement of our audit work.

Status of the Audit

We have substantially completed our audit of the 2024 financial statements. Our audit report will be issued once we receive and have completed our audit work on the outstanding items below:

Outstanding Item	Status as of April 11, 2025
Receipt of signed management representation letter (to be sent upon approval of financial statements)	Outstanding
Approval of the financial statements by the Board of Directors	Outstanding
Receipt of subsequent events confirmation letter (to be sent upon approval of financial statements)	Outstanding

We confirm that:

- We are not aware of the following:
 - Changes in significant accounting policies,
 - Significant or unusual transactions; and
 - Illegal or possibly illegal acts.
- No difficulties were encountered in performing the audit.
- No limitations were placed on the scope of our audit.
- We received full cooperation from management and there were no disagreements with management.
- Management did not have any consultation with other accountants on significant matters of which we are aware.
- Management's estimates were reasonable.
- We have reviewed the Institute's annual report, and the information contained within is consistent with our understanding of the Institute.

Materiality and Unadjusted Items

For the year ended December 31, 2024, materiality was set at \$45,000 (2023: \$35,000), which represents approximately 2.18% of revenue.

All differences noted during the audit were accumulated and discussed with management, to determine if adjustments were required to the financial statements.

Summary of Unadjusted and Adjusted Items

Our responsibility is to issue an opinion as to whether the financial statements are free of material misstatement.

As a result of our audit, we identified certain items and have discussed these with management.

- Management has not adjusted all errors in the financial statements. Items that remain unadjusted are attached.
- Please see the attached for the summary of adjustments made by management.

Internal Control Evaluation and Recommendations

Professional standards require the auditor to communicate to management and the Board of Directors significant weakness in the design or operation of internal controls identified during the audit.

We consider the Institute's internal control over financial reporting as a basis for designing our audit procedures for the purpose of expressing our opinion on the financial statements but not for the purpose of expressing an opinion on the effectiveness of internal control over financial reporting. The main purpose of our systems review was to assist in determining the nature, extent and timing of our audit testing and to establish the degree of reliance which we could place on selected controls; it was not to determine whether internal controls were adequate for management's purposes.

We do, however, discuss our observations and recommendations with management during the course of our audit and would like to bring to your attention the following item designed to assist the Institute in improving internal controls and achieving operational efficiencies.

Issue	Recommendation	Management's Comments
Double-numbered or wrong-numbered cheques in General ledger During the audit, it was noted that the accounting records do not match the cheque number on the printed cheques. Such inconsistency can result in misplaced cheques and open an opportunity for funds to be misused.	It is recommended that a review process be implemented in which the cheques posted to the general ledger are compared to the cheques issued and/ or voided on a periodic basis.	Regular review and reconciliation of cheque numbers will be performed.

Fraud and Error

The profession requires that we perform specific audit procedures around fraud and error. The objective of these procedures is as follows:

- To identify any fraud or error risk factors that may increase the risk that the financial statements could be materially misstated; and
- To address any factors identified in a manner sufficient to obtain reasonable assurance that the financial statements are free from any material misstatements arising from fraud or error.

Based upon the procedures performed, we are satisfied with the process in place to detect and prevent fraud and error in the context of the financial statements.

No instances have arisen which have caused us to question the competence or integrity of the management function with respect to the financial reporting process. No fraud involving senior management, employees with a significant role in internal control, or that would cause a material misstatement of the financial statements came to our attention as a result of our audit procedures.

Management Estimates

Our audit approach includes a review of those areas involving management judgments and estimates.

Significant estimates made by management are as follows:

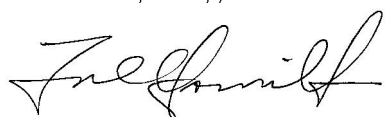
- The completeness of accounts payable and accrued charges.

All significant estimates made by management were reviewed for the current year and no material errors were noted. The methodologies and processes used by management were consistent with those employed in the prior year.

We will work with management and the Board to address any new requirements identified that relate to your organization.

As we revise our communications with you, we welcome your input and are interested to receive your feedback on the effectiveness of our communications and will attempt to address any matters you feel are unclear, for which you would like additional information.

Yours very truly,



Todd Hamilton, CPA, CA

THA/JAR/mc
Attachments

The Civic Institute of Professional Personnel
Year End: December 31, 2024
Schedule of Unadjusted Errors

DFC. 3

Refno	Description	Assets	Liabilities	Equity	Income	Expenses
Unrecorded - factual						
SUD1	To reverse PY SUD	0.00	0.00	8,226.97	0.00	-8,226.97
SUD2	To adjust Peter's vacation accrual	0.00	1,907.15	0.00	0.00	-1,907.15
		0.00	1,907.15	8,226.97	0.00	-10,134.12
	Understated/(Overstated)	0.00	1,907.15	8,226.97	0.00	-10,134.12

The Civic Institute of Professional Personnel**DFC1****Year End: December 31, 2024****Adjusting Journal Entries****Date: 1/1/2024 To 12/31/2024**

Number	Date	Name	Account No	Debit	Credit
1	12/31/2024	Accrued Liabilities	2-1236		12,000.00
1	12/31/2024	Retained Earnings	3-8000	1,940.33	
1	12/31/2024	Membership Dues	4-0001	28,050.25	
1	12/31/2024	OFFICE OPERATIONS:Professional Developme	5-0094		4,492.73
1	12/31/2024	LABOUR RELATIONS/MEMBER REPRES	5-0201		1,097.23
1	12/31/2024	LABOUR RELATIONS/MEMBER REPRES	5-0203		12,400.62
To reconcile opening retained earnings balance					
2	12/31/2024	Investment Income:Interest	4-0020		23,933.59
2	12/31/2024	Investment Income:Dividend income	4-0030	18,522.71	
2	12/31/2024	Investment Income:Gain/Loss on sale of securiti	4-0045		18,593.79
2	12/31/2024	Unrealized gain/loss	4-0048	24,004.67	
To adjust and match RBC slip investment income					
3	12/31/2024	Membership dues receivable	1-1050	17,299.95	
3	12/31/2024	Membership Dues	4-0001		17,299.95
To accrue membership revenues from COO & OCH					
4	12/31/2024	Prepaid Expenses	1-2200		4,992.24
4	12/31/2024	OFFICE OPERATIONS:Office Rent	6-0060	4,992.24	
To expense first month's advance rent payment for the new location sitting in prepaid expenses at YE					
				94,810.15	94,810.15

Net Income (Loss) 526,111.58