

MEMO / NOTE DE SERVICE

To / Destinataire	Members of the Audit Committee and City Council	File/N° de fichier: G00-11
From / Expéditeur	Cyril Rogers General Manager, FCSD and Chief Financial Officer	
Subject / Objet	Letter of Representation, Audit of the 2022 Year-End Consolidated Financial Statements	Date: May 30, 2023

As part of the financial reporting and auditing process, management is required to prepare a letter for the City's auditors, Ernst & Young, confirming the accuracy of our financial records and the appropriateness of the disclosures contained in our financial statements. Canadian Auditing Standards require that the Audit Committee be provided with a copy of this letter.

Attached is the draft letter of representation for the 2022 year-end consolidated financial statements, which will be signed and dated by management on June 14, 2023. Please contact Isabelle Jasmin by end of day June 13, 2023 if you are aware of any events, which would impact Council's decision to approve the financial statements as of June 14, 2023.

Should you require further information, or wish to discuss the letter with management, please feel free to contact myself or Isabelle Jasmin. If you would like to discuss the letter with the auditors, you may contact the audit partner, Mita Meyers as follows:

Ernst & Young LLP

99 Bank Street, Suite 1200, Ottawa, Ontario K1P 6B9

Office: +1 613 598 4307 | Mita.Meyers@ca.ey.com



Cyril Rogers

Attach. 1

cc: Wendy Stephanson, Interim City Manager
Isabelle Jasmin, Deputy City Treasurer, Corporate Finance
Mita Meyers, Ernst & Young