

**Appendix A: Auditor's Report Template**

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**AUDITOR'S REPORT (2013)**

To the Superintendent of Private Career Colleges:

We have audited **[name of private career college]**'s compliance with enrolment and graduate data reporting requirements, including **[name of private career college]**'s reporting of all entrants and graduates for 200% of the duration of its longest vocational program, for the period ended **[fiscal year end]**, as set out under section 36.1 of Ontario Regulation 415/06; Policy Directive #11 – Private Career College Key Performance Indicators and Performance Objectives; and the applicable Key Performance Indicator Operating Procedure. Compliance with the above referenced documents is the responsibility of the management of the PCC. Our responsibility is to express an opinion on the compliance of the PCC in reporting its enrolment and graduate data based on our audit.

Our audit was conducted in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance of whether the reported enrolment and graduate data, as listed in Schedule A, complied with the reporting requirements set out under section 36.1 of Ontario Regulation 415/06; Policy Directive #11 – Private Career College Key Performance Indicators and Performance Objectives; and the applicable Key Performance Indicator Operating Procedure. Such an audit includes examining, on a test basis, evidence supporting compliance, evaluating the overall compliance with these criteria, and where applicable, assessing the accounting principles used and significant estimates made by management.

In our opinion, **[enter name of private career college]** for **[fiscal year end date]** is in compliance, in all material respects, with enrolment and graduate reporting requirements set out under section 36.1 of Ontario Regulation 415/06; Policy Directive #11 – Private Career College Key Performance Indicators and Performance Objectives; and the applicable Key Performance Indicator Operating Procedure.

City .....

(Signed).....  
Licensed Public Accountant

Date .....

**SCHEDULE A: AUDITED FILE SAMPLE**

<b>Audited File (Reference File Number)</b>	<b>File Status (Original "O" versus Revised "R")</b>	<b>Further Information/ Summary of Corrections</b>