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June 23, 2015

Alberta Council of Disability Services  
Bay 19, 3220 - 5 Avenue NE  
Calgary, Alberta  
T2A 5N1

Dear Members of the Audit Committee:

**Re: Audit Findings**

This letter has been prepared to assist you with your review of the financial statements of Alberta Council of Disability Services for the period ending March-31-15.

**Audit Status**

I have completed the audit of the financial statements, with the exception of the following items:

1. Receipt of a signed representation letter by management;
2. Completing my discussions with the Board of Directors - Audit Committee;
3. Obtaining evidence of the Board's approval of the financial statements;

Once these items have been completed, I will date and sign my auditor's report.

***Changes to Audit Plan***

There were no changes to the audit plan (as previously presented to you).

***Other Matters***

I have not identified any other significant matters that I wish to bring to your attention at this time.

**Significant Difficulties Encountered**

There were no significant difficulties encountered during my audit.

**Comments on Accounting Practices**

***Accounting Policies***

The significant accounting policies used by the entity are outlined in Note 1 to the financial statements.

- There were no significant changes in accounting policies.

### ***Significant Accounting Estimates***

The following significant estimates/judgments are contained in the financial statements:

- Allowanced for doubtful accounts
- Accrued liabilities
- Deferred revenue
- Book value of capital assets

Based on audit work performed, I am satisfied with the estimates made by management.

### ***Significant Financial Statement Disclosures***

I did not identify any financial statement disclosures that are particularly significant, sensitive or require significant judgments, that I believe should be specifically drawn to your attention.

### **Significant Deficiencies in Internal Control**

A deficiency in internal control exists when a control is designed, implemented or operated in such a way that it is unable to prevent, or detect and correct, misstatements in the financial statements on a timely basis, or when a control necessary to prevent, or detect and correct, misstatements in the financial statements on a timely basis is missing.

A significant deficiency in internal control is defined as a deficiency or combination of deficiencies in internal control that, in the auditor's professional judgment, is of sufficient importance to merit the attention of those charged with governance.

To identify and assess the risks of material misstatement in the financial statements, I am required to obtain an understanding of internal control relevant to the audit. This understanding is used for the limited purpose of designing appropriate audit procedures. It is not used for the purpose of expressing an opinion on the effectiveness of internal control and, as a result, I do not express any such opinion. The limited purpose also means that there can be no assurance that all significant deficiencies in internal control, or any other control deficiencies, will be identified during my audit.

I did not identify any control deficiencies that, in my judgment, would be considered significant deficiencies.

### **Written Representations**

In a separate communication, as attached, I have requested a written representation from management in respect to their responsibility for the preparation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations.

### **Other Audit Matters of Governance Interest**

I did not identify any other matters to bring to your attention at this time.

I would like to thank management and staff for the assistance they provided to me during the audit.

I hope the information in this audit findings letter will be useful. I would be pleased to discuss them with you and respond to any questions you may have.

This letter was prepared for the sole use of those charged with governance of Alberta Council of Disability Services to carry out and discharge their responsibilities. The content should not be disclosed to any third party without my prior written consent, and I assume no responsibility to any other person.

Yours truly,



Anda Frusescu CGA Professional Corporation

**Acknowledgement of Audit Committee:**

We have read and reviewed the above disclosures and understand and agree with the comments therein:

Per:  Title: Director, Board Date: Jun 23 / 2015

Per:  Title: \_\_\_\_\_ Date: June 23 / 2015