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June 13, 2016

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

Attention: Board of Directors

I have been engaged to audit the financial statements of Alberta Council of Disability Services for the year ending March-31-16. Canadian generally accepted auditing standards require that I communicate the following information with you in relation to your audit.

Evaluation of Internal Controls

Audits include a review and evaluation of the system of internal controls to assist in determining the level of reliance that may or should be placed on the system in assessing the nature and extent of audit procedures to be undertaken.

During the course of my audit, I didn't encounter any internal control matters that I wish to bring to your attention.

Significant Accounting Principles

Management is responsible for the appropriate selection and application of accounting policies. My role is to review the appropriateness and application as part of my audit. The accounting policies used by Alberta Council of Disability Services are described in note 2, Summary of Significant Accounting policies, in the financial statements.

There were no new accounting policies adopted or changes to the application of accounting policies of Alberta Council of Disability Services during the year.

Accounting Estimates

Management is responsible for the accounting estimates included in financial statements. Estimates and the related judgments and assumptions are based on management's knowledge of the business and past experience about current and future events.

My responsibility as auditor is to obtain sufficient appropriate evidence to provide reasonable assurance that management's accounting estimates are reasonable within the context of the financial statements as a whole. An audit includes performing appropriate procedures to verify the:

- Calculation of accounting estimates;
- Analysing of key factors such as underlying management assumptions;
- Materiality of estimates individually and in the aggregate in relation to the financial statements as a whole;

- Estimate's sensitivity to variation and deviation from historical patterns;
- Estimate's consistency with the entity's business plans; and
- Other audit evidence.

Disagreements with Management

I am required to communicate any disagreements with management, whether or not resolved, about matters that are individually or in aggregate significant to the financial statements or auditor's report. Disagreements may arise over:

- Selection or application of accounting principles;
- Assumptions and related judgments for accounting estimates;
- Financial statement disclosures;
- Scope of the audit; or
- Wording of the auditor's report.

I am pleased to inform you that I had no disagreements with management during the course of my audit.

Consultation with Other Accountants (Second Opinions)

Management may consult with other accountants about auditing and accounting matters to obtain a "second opinion". When an entity requests that another accountant provide a written report or oral advice on the application of accounting principles to a specific transaction or the type of opinion that may be rendered on the entity's financial statements, I am required to ensure that the accountant has ensured that the reporting accountant has knowledge of all facts and circumstances and has conducted the engagement in accordance with Canadian generally accepted auditing standards on the Reports on the Application of Accounting Principles.

I am not aware of any consultations that have taken place with other accountants.

Issues Discussed

The auditor generally discusses among other matters, the application of accounting principles and auditing standards, and fees, etc. with management in during the initial or recurring appointment of the auditor during the normal course of business. There were no major issues discussed during my audit with regards to my retention that were not in the normal course of business.

Difficulties Encountered During the Audit

I encountered no difficulties during my audit that should be brought to the attention of the Board of Directors.

This communication is prepared solely for the information of the audit committee and is not intended for any other purpose. I accept no responsibility to a third party who uses this communication.

To ensure there is a clear understanding and record of the matters discussed, I ask that members of the audit committee sign their acknowledgement in the spaces provided below. Should any member of the audit committee wish to discuss or review any matter addressed in this letter or any other matters related to financial reporting, please do not hesitate to contact me at any time.

Yours truly,

Anda Frusescu CGA, Professional Corporation



Anda Frusescu

Acknowledgement of Board of Directors:

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

Per: _____ Title: _____ Date: _____

Per: _____ Title: _____ Date: _____