

The AIDS Committee of Ottawa

251 Bank Street
Ottawa, Ontario
K2P 1X3

June 4, 2013

Marcil Lavallée
500-214 Montreal Road
Ottawa, Ontario
K1L 8L8

Subject: ADV: Representation Letter

Dear Madams / Sirs:

This representation letter is provided in connection with your audit of the financial statements of The AIDS Committee of Ottawa for the years ended March 31, 2013 and March 31, 2012 for the purpose of expressing an opinion as to whether the financial statements are presented fairly, in all material respects, in accordance with Canadian accounting standards for not-for-profit organizations (ASNFPO).

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial statements

a) We are the recognized authority to take responsibility for those financial statements. We have fulfilled our responsibilities, as set out in the terms of the audit engagement dated March 31, 2013 for the preparation of the financial statements in accordance with the ASNFPO; in particular, the financial statements are fairly presented in accordance therewith.

In relation to our first-time adoption of the ASNFPO, we have:

- . reviewed the requirements of the ASNFPO and have identified all the material differences that impact our entity (disclosures and adjustments, including the option to measure an item of property, plant and equipment at its fair value at the date of transition to the ASNFPO) between the pre-changeover accounting standards and the ASNFPO.

- . appropriately calculated and accounted for each of the transition adjustments required and have provided you with supporting documentation.

- . restated the opening balance sheet at April 2, 2011 and the comparative financial statements for the period ending March 31, 2012 in accordance with the ASNFPO, including the transition disclosures.
- b) Significant assumptions used by us in making accounting estimates, including those measured at fair value, are reasonable.
- c) Related-party relationships and transactions have been appropriately accounted for and disclosed in accordance with the requirements of the the ASNFPO.
- d) All events subsequent to the date of the financial statements and for which the ASNFPO require adjustment or disclosure have been adjusted or disclosed.
- e) The effects of uncorrected misstatements are immaterial, both individually and in the aggregate, to the financial statements as a whole.
- f) All restrictions or requirements applicable to the Organization's assets or funds have been disclosed to you, complied with and are properly disclosed in the financial statements.
- g) All endowments have been disclosed to you, are properly disclosed in the financial statements and conditions relating to these have been complied with.
- h) Expenses charged to projects for which restricted contributions are received are properly measured and belong to the respective projects.
- i) Administrative expenses charged to projects have been based on our best estimate of time and expenses incurred for the projects.

Information provided

- a) We have provided you with:

- . access to all information of which we are aware that is relevant to the preparation of the financial statements such as records, documentation and other matters;
- . additional information that you have requested from us for the purpose of the audit; and
- . unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.

b) All transactions have been recorded in the accounting records and are reflected in the financial statements.

c) We have disclosed to you the results of our assessment of the risk that the financial statements may be materially misstated as a result of fraud.

d) We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the entity and involves:

- . management;

- . employees who have significant roles in internal control; or

- . others where the fraud could have a material effect on the financial statements.

e) We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the entity's financial statements communicated by employees, former employees, analysts, regulators or others.

f) We have disclosed to you all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing financial statements.

g) We have disclosed to you the identity of the entity's related parties and all the related-party relationships and transactions of which we are aware.

h) We have disclosed to you all information concerning all known actual or possible litigation and claims whose effects should be considered when preparing the financial statements and accounted for and disclosed in accordance with the ASNFPPO.

i) There have been no events subsequent to the balance sheet date up to the date hereof that would require recognition or disclosure in the financial statements. Further, there have been no events subsequent to the date of the comparative financial statements that would require adjustment of those financial statements and the related notes.

j) We are not aware of any information which will require disclosure in a note to the financial statements relating to the going concern assumption.

k) We have examined and approved all of the following elements:

- . the attached adjusting entries which you have prepared or modified;

- . the general ledger account codes which you have created or modified;
- . the financial operations which you have reclassified;
- . the accounting documents which you have prepared or modified;
- . the attached summary of unadjusted errors.

Yours very truly,
Khaled Salam, Acting Executive Director
The AIDS Committee of Ottawa

AIDS Committee of Ottawa
31-Mar-13
Summary of uncorrected misstatements

Excess of
revenue over Opening
Ref. Assets Liabilities expenses net assets
Number LS DT/CT Description Debit (credit) Debit (credit) Debit (credit) Debit (credit)

1 30F
DT Prepays \$ 4,937.15
CT Resources MOH \$ (4,937.15)

(To record amount prepaid regarding Xtra registrations)

2 A.3
DT Resources-MOH \$ 2,245.10

DT HST receivable
\$ 195.70

CT Accounts payables
\$ (2,440.80)

To record invoice received in April 2013, that regards the
2012-2013 fiscal year.)

3
ML2012 CT Accumulated Amortization- Computers \$ (826.43)
ML2012 DT Amortization expense \$ 826.43

To record computers that should be capitalized and depreciated.

4
ML2012 CT Accumulated Amortization- Furniture and equipment \$ (774.53)
ML2012 DT Amortization expense \$ 774.53

To record Furnitures and equipment that should be capitalized and depreciated.

5

ML2012 CT Accumulated Amortization- Equipment \$ (559.23)
ML2012 DT Amortization expense \$ 559.23

To record equipment that should be capitalized and depreciated.

6

ML2012 CT Accumulated Amortization- Equipment \$ (431.10)
ML2012 DT Amortization expense \$ 431.10

To record equipment that should be capitalized and depreciated.

7

ML2012 DT Deferred MOH Revenue-Capital contribution \$ 2,591.30
ML2012 CT Amortization of deferred MOH capital contribution \$ (2,591.30)

To record part of the Core funding from MOH that relate to the acquisition of the capital assets.

Sub-total - known misstatements
\$ 2,345.85 \$ 346.20 \$ (2,692.05) \$

Sub-total - extrapolated misstatements
\$ -\$ -\$ -\$

Sub-total - misstatements due to accounting estimates
\$ -\$ -\$ -\$

Total uncorrected misstatements \$ 2,345.85 \$ 346.20 \$ (2,692.05) \$ Impact
of previous years' uncorrected misstatements \$ 10,288.22 \$ (11,369.22) \$ (956.52) \$
2,037.52

Total misstatements in current year financial statements \$ 12,634.07 -\$ 11,023.02 -\$
3,648.57 \$ 2,037.52

The AIDS Committee of Ottawa
Year End: March 31, 2013
Adjusting Journal Entries
Date: 01/04/2012 To 31/03/2013

Prepared by Reviewed by Reviewed by
JP
GYL
16/05/2013
22/05/2013

405

Number Date Name Account No1 31/03/2013 Due to MOH 2300

1 31/03/2013 MOH 4100

To adjust the amount payable to

MOH regarding OAN Travel as per discussion with Elysia.

2 31/03/2013 GST Receivable 1250

2 31/03/2013 HST Receivable 1251

2 31/03/2013 Deferred - Opening doors 2425

2 31/03/2013 Opening Doors 4436

2 31/03/2013 Opening Doors - MOH 5751

To record amounts refundable

regarding HST on invoice of Glen House Resort as per discussion with Elysia.

Net Income (Loss) -28,988.34

Reference Annotation

20.1.6

30F

Debit

166.00

771.06

2,023.27

2,794.33

5,754.66

Credit Recurrence

166.00

2,794.33

2,794.33

5,754.66

Misstatement

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