

## **Independent Practitioner's Reasonable Assurance Report on Compliance**

### **To the Minister of Transport & Directors of the Port Alberni Port Authority**

We have undertaken a reasonable assurance engagement of the accompanying statement of the Port Alberni Port Authority's compliance as at November 15, 2019, with the specified requirements described in Sections 38 and 41 (1) of the Canada Marine Act (1998) (the specified requirements).

### **Management's responsibility**

Management is responsible for Port Alberni Port Authority's compliance with the specified requirements described in Sections 38 and 41 (1) of the Canada Marine Act (1998). Management is also responsible for such internal control as management determines necessary to enable Port Alberni Port Authority's compliance with the specified requirements.

### **Our responsibility**

Our responsibility is to express a reasonable assurance opinion on Port Alberni Port Authority's compliance based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3531, Direct Engagements to Report on Compliance. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the entity complied with the specified requirements, in all significant respects.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with this standard will always detect a significant instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered significant if, individually or in the aggregate, they could reasonably be expected to influence the decisions of users of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the entity's compliance with the specified requirements. The nature, timing and extent of procedures selected depends on our professional judgment, including an assessment of the risks of significant non-compliance, whether due to fraud or error.

A final plan for the examination, based on our survey of Port Alberni Port Authority's systems and practices, was submitted to the Audit Committee. The final plan included the criteria to be applied in the special examination. The criteria for this examination were selected in consultation with Port Alberni Port Authority. They were based on our knowledge and experience with value for money auditing and with reference to legislative and regulatory requirements, to standards and practices followed by Port Alberni Port Authority and by other organizations and to professional literature. Appendix A summarizes the criteria used in our work.

The final plan used for the special examination also identified those systems and practices that we considered essential to providing Port Alberni Port Authority's with reasonable assurance with respect to its assets being safeguarded and controlled, its resources being managed economically and efficiently, and its operations being carried out effectively. The systems and practices of four key department and functional areas selected for detailed examination and our criteria used are listed in Appendix A. The audit procedures performed are listed in Appendix B.



We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion. We did not rely on any internal audits during our examination.

### **Our independence and quality control**

We have complied with the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Control 1, *Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and Other Assurance Engagements* and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

### **Opinion**

In our opinion, Port Alberni Port Authority complied with the specified requirements established in Sections 38 and 41 (1) of the Canada Marine Act (1998) during the examination period of January 1, 2019, to November 15, 2019, in all significant respects.

We do not provide a legal opinion on Port Alberni Port Authority's compliance with the specified requirements.

### **Purpose of statement and restriction on distribution and use of our report**

Our report has been prepared to report Port Alberni Port Authority's compliance with the specified requirements, established in Sections 38 and 41 (1) of the Canada Marine Act (1998). As a result, this report may not be suitable for another purpose.

Our report is intended solely for Port Alberni Port Authority and the Minister of Transportation, in accordance with the terms of our engagement, and should not be distributed to or used by parties other than Port Alberni Port Authority and the Minister of Transportation.

*Dusanj & Wirk*

Victoria, British Columbia  
November 20, 2019

Chartered Professional Accountants