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## INDEPENDENT AUDITOR'S REPORT

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### To: The Members of the New Democratic Party Caucus

We have made an examination to determine whether the New Democratic Party Caucus complied with the provisions of the following legislative and related authorities pertaining to its financial reporting, safeguarding of assets, spending, revenue raising, borrowing and investing activities during the year ended March 31, 2013:

- Legislative Assembly and Executive Council Act
- Board of Internal Economy
  - Directive #23 Caucus Accountability and Disclosure
  - Directive #7.2 Caucus Resources
  - Directive #7.3 Caucus Information Technology Resources
  - Directive #11 Grant to Office of the Leader of the Opposition

### Management's Responsibility

The entity's management is responsible for ensuring the entity is in compliance with the above noted directives.

### Auditor's Responsibility

Our responsibility is to express an opinion based on our audit, on whether the entity was in compliance with the above noted directives.

We conducted our audit in accordance with the standard for audits of internal control over financial reporting set out in the CICA Handbook – Assurance. This standard requires that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over compliance with required Acts were maintained in all material respects. Our audit of internal control over financial compliance included obtaining an understanding of internal control over reporting, assessing the risk that a material weakness exists, testing and evaluating the design and operating effectiveness of internal control based on the assessed risk, and performing such other procedures as we considered necessary in the circumstances.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

### Opinion

In our opinion, the New Democratic Party Caucus has complied, in all significant respects, with the provisions of the aforementioned legislative and related authorities during the year ended March 31, 2013.

**Independent Auditor's Report to the Members of the New Democratic Party Caucus**  
*(continued)*

We have also audited, in accordance with Canadian Non-Profit Accounting Standards, the statements of financial position as at March 31, 2013, March 31, 2012 and November 7, 2011, and the statements of revenues and expenditures, changes in net assets and cash flows for the years ended March 31, 2013 and March 31, 2012, and a summary of significant accounting policies and other explanatory information of the New Democratic Party Caucus and issued our report dated September 13, 2013.

Regina, Saskatchewan  
September 13, 2013



Mintz & Wallace  
Chartered Accountants LLP