



INDEPENDENT AUDITOR'S REPORT

To the Members of New Democratic Party Caucus

We have audited the effectiveness of New Democratic Party Caucus internal control over financial reporting as at March 31, 2019.

Management's Responsibility

The entity's management is responsible for maintaining effective internal control over financial reporting.

Auditor's Responsibility

Our responsibility is to express an opinion based on our audit, on whether the entity's internal control over financial reporting was effectively maintained in accordance with criteria established in "Guidance on Control" (CoCo Framework) published by the Chartered Professional Accountants of Canada.

We conducted our audit in accordance with the standards for audits of internal control over financial reporting set out in the CPA Handbook - Assurance. This standard requires that we plan and perform the audit to obtain reasonable assurance about whether effective internal control over financial reporting was maintained in all material respects. Our audit of internal control over financial reporting included obtaining an understanding of internal control over financial 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.

An entity's internal control over financial reporting is a process designed to provide reasonable assurance regarding the reliability of financial reporting and the preparation of financial statements for external purposes in accordance with Canadian generally accepted accounting principles. An entity's internal control over financial reporting includes those policies and procedures that (1) pertain to the maintenance of records that, in reasonable detail, accurately and fairly reflect the transactions and dispositions of the assets of the entity; (2) provide reasonable assurance that transactions are recorded as necessary to permit preparation of financial statements in accordance with Canadian generally accepted accounting principles, and that receipts and expenditures of the entity are being made only in

the year ended March 31, 2019, and a summary of significant accounting policies and other explanatory information of New Democratic Party Caucus and issued our report dated September XX, 2019

MWC LLP

Chartered Professional Accountants

Regina, Saskatchewan
September 23, 2019