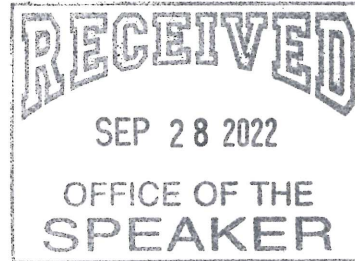




September 28, 2022

Honourable Randy Weekes
Speaker
Legislative Assembly of Saskatchewan
129 Legislative Building
REGINA SK S4S 0B3



265 Legislative Building
Regina, Saskatchewan
S4S 0B3

Phone: (306) 787-7388
Fax: (306) 787-6247
Email: leader@ndpcaucus.sk.ca

Dear Speaker Weekes:

Pursuant to Board of Internal Economy Directive #23: **Caucus Accountability and Disclosure**, I hereby submit the audited Financial Statements for the 2021-2022 fiscal year, prepared for the NDP Caucus by the accounting firm of MWC Chartered Professional Accountants LLP.

I trust this audit meets the requirements as set out in the Directive.

Sincerely,

Katherine Norton
Chief of Staff

Encl.

cc: Cheryl Stecyk, Director of Administration & Human Resources, NDP Caucus



Chartered Professional
Accountants LLP

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, 2022.

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 accordance with authorizations of management and directors of the entity; and (3) provide reasonable assurance regarding prevention or timely detection of unauthorized acquisition, use, or disposition of the entity's assets that could have a material effect on the financial statements.

Because of its inherent limitations, internal control over financial reporting may not prevent or detect misstatements. Also, projections of any evaluation of effectiveness to future periods are subject to the risk that controls may become inadequate because of changes in conditions, or that the degree of compliance with the policies or procedures may deteriorate.

An asset to our clients, not an expense

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

Opinion

In our opinion, the entity maintained, in all material respects, effective internal control over financial reporting as at March 31, 2022, in accordance with criteria established in "Guidance on Control" (CoCo Framework) published by the Chartered Professional Accountants of Canada.

We have also audited, in accordance with Canadian generally accepted auditing standards, the statement of financial position as at March 31, 2022 and the statements of operations, changes in net assets and cash flows for the five-month period ended March 31, 2022, and a summary of significant accounting policies and other explanatory information of New Democratic Party Caucus and issued our report dated September 14, 2022.

MWC LLP

Chartered Professional Accountants

Regina, Saskatchewan
September 14, 2022