Chartered Professional Accountants LLP

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON INTERNAL CONTROLS

To the Board of Internal Economy

We have undertaken a reasonable assurance engagement of New Democratic Party Caucus' operating effectiveness of internal controls as of March 31, 2025 to express an opinion as to the effectiveness of its internal controls related to the following objectives:

- To safeguard and control public money by implementing adequate rules and procedures to ensure public money is used appropriately and fully accounted for in accordancy with the Board of Internal Economy directives.
- to prepare financial statements in accordance with Canadian accounting standards for not-for-profit organizations;

CPA Canada defines control as comprising those elements of an organization that, taken together, support the achievement of the organization's objectives. Control is effective to the extent that it provides reasonable assurance that the organization will achieve it's objectives.

New Democratic Party Caucus' management is responsible for effective internal controls related to the objectives described above. Our responsibility is to express an opinion on the effectiveness of internal control based on our audit.

We used the control framework included in COSO's Internal Control-Integrated Framework to make our judgments about the effectiveness of New Democratic Party Caucus' internal controls. We did not audit certain aspects of internal controls concerning the effectiveness, economy, and efficiency of certain management decision making processes.

We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements (CSAE) 3001, Direct Engagements. This standard requires that we plan and perform this engagement to obtain reasonable assurance as to the effectiveness of New Democratic Party Caucus' internal controls related to the objectives stated above. The nature, timing and extent of procedures performed depends on our professional judgment, including an assessment of the risks of material misstatement, whether due to fraud or error, and involves obtaining evidence about the effectiveness of internal controls. An audit includes obtaining an understanding of the significant risks related to these objectives, the key control elements and control activities to manage these risks, and examining, on a test basis, evidence relating to control.

Reasonable assurance is a high level of assurance, but is not a guarantee that an engagement conducted in accordance with with this standard will always detect a material misstatement when it exists.

Our audit on the effectiveness of New Democratic Party Caucus' internal controls related to the above objectives does not constitute an audit of internal control over financial reporting performed in accordance with an audit of financial statements in CPA Canada Handbook - Assurance Section 5925 An Audit of Internal Control over Financial Reporting that is Integrated with an Audit of Financial Statements.

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Control can provide only reasonable and not absolute assurance of achieving objectives reliably for the following reasons. There are inherent limitations in control including judgment in decision-making, human error, collusion to circumvent control activities, and management overriding control. Cost/benefit decisions are made when designing control in organizations. Because control can be expected to provide only reasonable assurance and no absolute assurance, the objectives referred to above may not be achieved reliably. Also, projections of any evaluation of control to future periods are subject to the risk that control may become ineffective because of changes in internal and external conditions, or that the degree of compliance with control activities may deteriorate.

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

In our opinion, subject to the limitations noted above, New Democratic Party Caucus's internal controls were operating effectively, in all material respects, to meet the objectives stated above as of March 31, 2025 based on COSO's Internal Control Integrated Framework.

This report is provided solely for the use of the Board of Internal Economy of the Legislative Assembly of Saskatchewan and should not be used for any other purpose.

We accept no responsibility for loss or damages, if any, suffered by any third party as a result of decisions made or actions taken based on information contained in this report.

We have complied with the ethical requirements of the Chartered Professional Accountants of Saskatchewan - Rules of Professional Conduct, founded on fundamental principles of integrity, objectivity, professional competency and due care, confidentiality and professional behaviour.

We apply the Canadian Standard on Quality Management 1 issued by CPA Canada and, accordingly, maintain a comprehensive system of quality management, including documented policies and procedures regarding compliance with ethical requirements, professional standards, and applicable legal and regulatory requirements.

MWC LLP

Chartered Professional Accountants

Regina, Saskatchewan
September 16, 2025