



Chartered Professional
Accountants LLP

INDEPENDENT PRACTITIONER'S REASONABLE ASSURANCE REPORT ON COMPLIANCE

To the Members of New Democratic Party Caucus for submission to the Board of Internal Economy

We have undertaken a reasonable assurance engagement of New Democratic Party Caucus compliance during the period April 1, 2022 to March 31, 2023, with 1) Directive #7.2 Caucus Resources, 2) Directive #7.3 Caucus Information Technology Resources, 3) Directive #11 Grant to Office of the Leader of the Opposition and 4) Directive #23 Caucus Accountability and Disclosure ("the specified requirements") established by the Board of Internal Economy ("the Board").

Management's Responsibility

Management is responsible for New Democratic Party Caucus compliance with the specified requirements of the Board. Management is also responsible for such internal control as management determines necessary to enable New Democratic Party Caucus compliance with the specified requirements.

Our Responsibility

Our responsibility is to express a reasonable assurance opinion on the New Democratic Party Caucus' 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.

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

Our Independence and Quality Management

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 Management 1, Quality Management for Firms that Perform Audits or Reviews of Financial Statements, or Other Assurance or Related Services Engagements, which requires the firm to design, implement and operate a system of quality management, including policies or procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

An asset to our clients, not an expense

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

Opinion

In our opinion, New Democratic Party Caucus complied with the specified requirements established by the Board of Internal Economy during the period April 1, 2022 to March 31, 2023, in all significant respects.

We do not provide a legal opinion on New Democratic Party Caucus compliance with the specified requirements.

MWCLLP

Chartered Professional Accountants

Regina, Saskatchewan
September 25, 2023