## Ethical Confirmation, including Independence from External Firms/Auditors (Non-OAG) Performing Work on a Component for the Group Audit

Ethical Confirmation, including Independence from External
Firms/Auditors (Non-OAG)

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To Office of the Auditor General
[Name of OAG Team]

I confirm that [name of external firm] is in compliance with the ethical requirements, including applicable independence rules with respect to [name of parent company], and all of its related entities, as communicated in your instruction letter dated [date of instruction letter], as follows:

1. We are in compliance with the ethical requirements, including the applicable independence rules of [the *Financial Administration Act* or other relevant authority; the Rules of Professional Conduct of the (name of province) Institute/Ordre] with respect to [name of parent company] and its related entities in our role as auditor[s] of [name of component].
2. Based on my personal knowledge, I am not aware of any past or existing professional services or business arrangements or alliances between [name of external firm] and [name of parent company] and its related entities that would impair our independence, as auditors of [name of component].

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| [Signature of Engagement Leader–Component Auditor]240 Sparks StreetOttawa, Ontario  K1A 0G6 |
|  |
| [Date] |