



**Dr. H. Bliss Murphy Cancer Care
Foundation**

Report to the Board of Directors on
the 2021 audit

September 16, 2021

September 9, 2021

To the Chair and Members of the Board of Directors
Dr. H. Bliss Murphy Cancer Care Foundation

Report on audited annual financial statements

We are pleased to submit this report on the status of our audit of the Dr. H. Bliss Murphy Cancer Care Foundation ("the Foundation") for the 2021 fiscal year. This report summarizes the scope of our audit, our findings to date and reviews certain other matters that we believe to be of interest to you. We are continuing to work with management to complete the outstanding matters summarized on page 4 of this report.

As agreed in our master service agreement dated June 6, 2019 and subsequent confirmation of changes letter dated August 12, 2020, we have performed an audit of the financial statements of the Dr. H. Bliss Murphy Cancer Care Foundation as of and for the year ended March 31, 2021, in accordance with Canadian generally accepted auditing standards ("Canadian GAAS") and expect to issue our audit report thereon once the financial statements have been approved by the Board of Directors.

This report is intended solely for the information and use of the Board of Directors, management and others within the Foundation and is not intended to be, and should not be, used by anyone other than these specified parties.

We look forward to discussing this report summarizing the outcome of our audit with you and answering any questions you may have.

Yours truly,



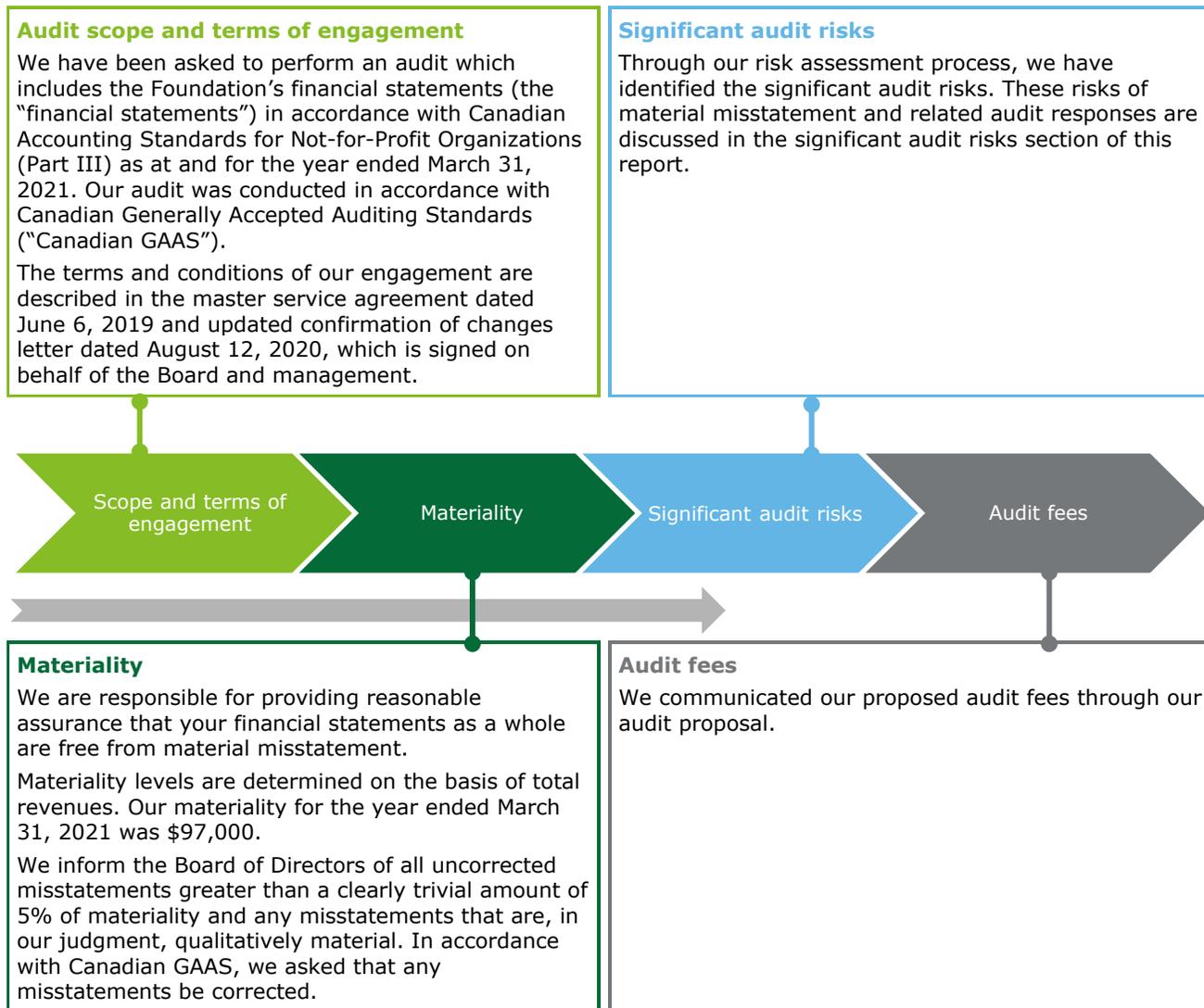
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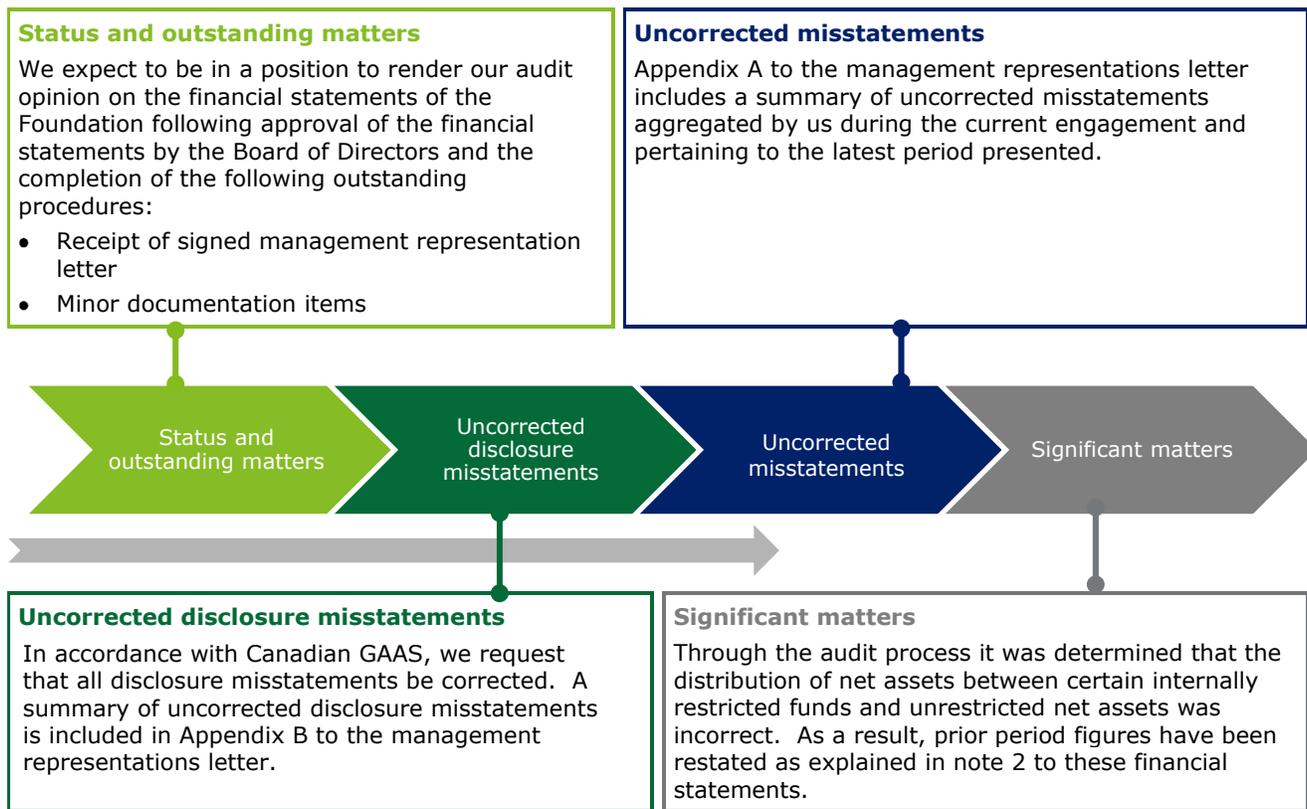
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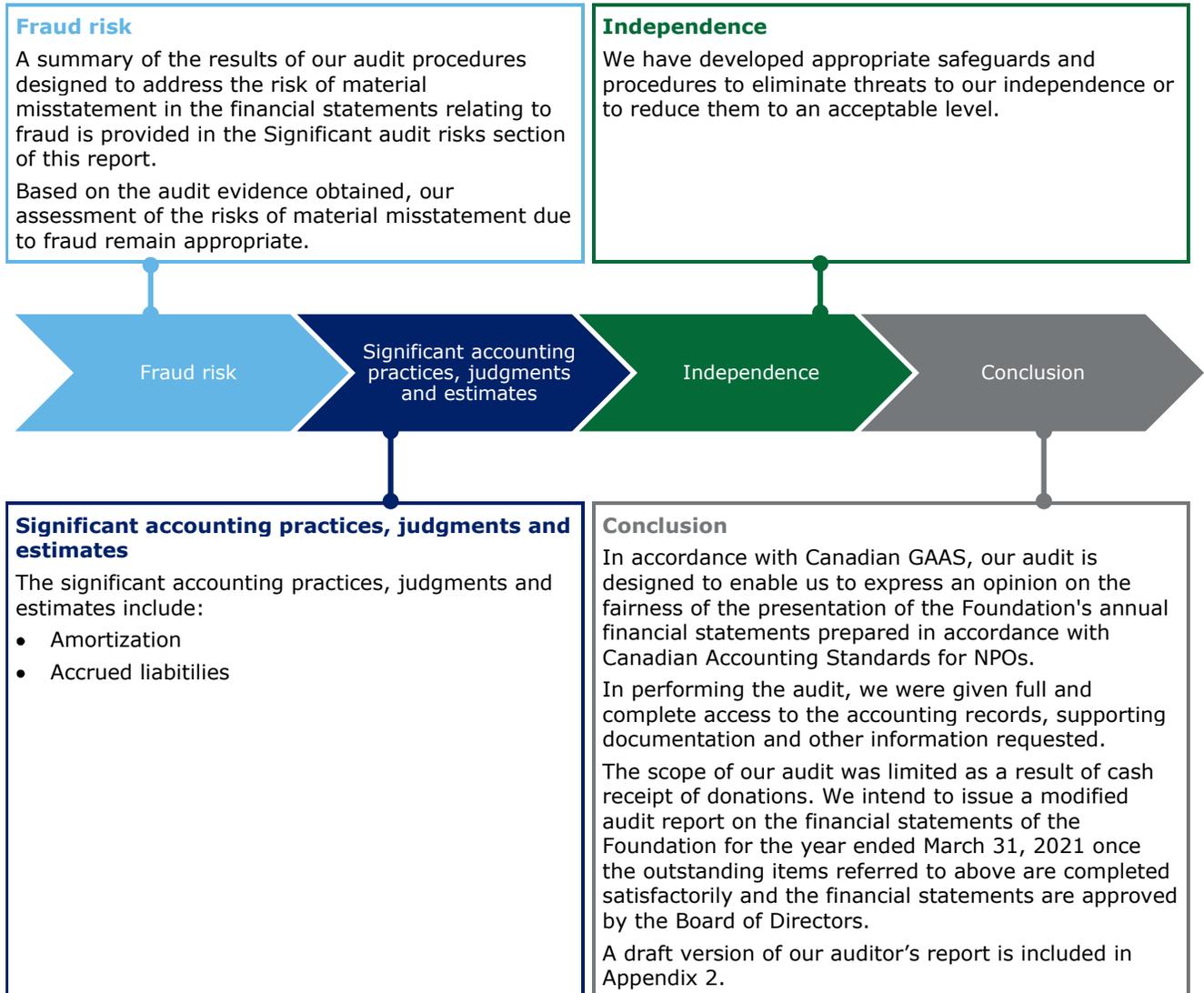
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Our audit explained

This report summarizes the main findings arising from our audit to date.







Significant audit risks

The significant audit risks identified as part of our risk assessment, together with our planned responses and conclusions, are described below.

Significant risk dashboard

Audit risk	Fraud risk	Assessment of the design and implementation of internal controls	Results of the testing of the operating effectiveness of internal controls	Results of the substantive testing	Results of the use of experts	Overall conclusion
Management override of controls						Satisfactory
Revenue recognition						Satisfactory
Related party transactions						Satisfactory



Addressed during the audit



An issue was identified



Not applicable

Management override of controls

Audit risk

Under Canadian Auditing Standards, it is the responsibility of management, with the oversight of those charged with governance, to place a strong emphasis on fraud prevention and detection. Oversight by those charged with governance includes considering the potential for override of controls or other inappropriate influence over the financial reporting process.

Management override of controls is present in all entities. It is a risk of material misstatement resulting from fraud and therefore is considered as a significant risk.

Our audit response

- We discussed fraud with management.
- We asked the Board of Directors for their views about the risk of fraud, whether they know of any actual or suspected fraud affecting the Foundation and their role in the oversight of management's antifraud programs.
- We tested a sample of journal entries made throughout the period, and adjustments made at the end of the reporting period.
- We evaluated the business rationale for any significant unusual transactions.
- We determined whether the judgments and decisions related to management estimates indicate a possible bias, which included performing retrospective analysis of significant accounting estimates.

Audit results

We obtained sufficient audit evidence to conclude that there were no material misstatements.

Revenue recognition

Audit risk

There is a risk that the Foundation may not have received all of the cash donations to which it was entitled from its respective fundraising or other revenue generating activities.

Our audit response

- We evaluated the design and implementation of controls relating to donation and event revenues.
- We reviewed the various revenue sources to ensure that the related amounts were recorded in the appropriate fund.
- We performed substantive tests of select revenue streams and compared it to independent documentation.

Audit results

We conclude that the internal controls were designed and implemented appropriately. We obtained sufficient audit evidence to conclude that there were no material misstatements; however, we do qualify our audit report for the completeness of donations, as is common practice with charitable organizations.

Related party transactions

Audit risk

- The Foundation operates through an extensive range of relationships and structures with its related parties.
- The Foundation's information systems do not effectively identify or summarize transactions and outstanding balances between the Foundation and its related parties.

Our audit response

- We obtained an understanding of the Foundation's relationships and transactions with its related parties.
- We evaluated whether the Foundation has properly identified its related parties and its relationships and transactions with them.
- We performed specific procedures related to each related party transaction including confirmation.

Audit results

We obtained sufficient audit evidence to conclude that there were no material misstatements.

Other reportable matters

The following summarizes the status and findings of key aspects of our audit. In the appendices to this report, we have provided additional information related to certain matters we committed to report to The Board of Directors as part of the audit plan.

	Comment
Related party transactions	We have not identified any related party transactions that were not in the normal course of operations and that involved significant judgments made by management concerning measurement or disclosure.
Disagreements with management	During the current audit, we did not encounter any disagreements with management about matters that individually or in the aggregate could be significant to the financial statements.
Consultation with other accountants	Management has informed us that the Foundation has not consulted with other accountants about auditing or accounting matters.
Legal and regulatory compliance	Our limited procedures did not identify any areas of material non-compliance with the laws and regulations of the Foundation.
Subsequent events	At the date of finalizing this report, we are not aware of any significant post balance sheet events.

Appendix 1 – Communication requirements

Required communication	Reference	Refer to this report or document described below
Audit Service Plan		
1. Our responsibilities under Canadian GAAS, including forming and expressing an opinion on the financial statements	CAS ¹ 260.14	Master service agreement
2. An overview of the overall audit strategy, addressing: <ol style="list-style-type: none"> Timing of the audit Significant risks, including fraud risks 	CAS 260.15	Significant risks
3. Significant transactions outside of the normal course of business, including related party transactions	CAS 260 App. 2, CAS 550.27	Nothing to report
Year End Communication		
4. Modification to our audit plan and strategy	CAS 260.A26	Nothing to report
5. Fraud or possible fraud identified through the audit process	CAS 240.40-.42	We are not aware of any fraudulent events.
6. Significant accounting policies, practices, unusual transactions, and our related conclusions	CAS 260.16 a.	Significant accounting practices, judgments and estimates
7. Alternative treatments for accounting policies and practices that have been discussed with management during the current audit period	CAS 260.16 a.	Significant accounting practices, judgments and estimates
8. Matters related to going concern	CAS 570.25	We concluded that there was no substantial doubt about the Foundation's ability to continue as a going concern.
9. Management judgments and accounting estimates	CAS 260.16 a.	Significant accounting practices, judgments and estimates
10. Significant difficulties, if any, encountered during the audit	CAS 260.16 b.	No significant difficulties to report.
11. Material written communications between management and us, including management representation letters	CAS 260.16 c.	Management representation letter
12. Circumstances that affect the form and the content of the auditor's report	CAS 260.16 d.	Draft auditor's report

¹ CAS: Canadian Auditing Standards – CAS are issued by the Auditing and Assurance Standards Board of CPA Canada

Required communication	Reference	Refer to this report or document described below
13. Other matters that are significant to the oversight of the financial reporting process	CAS 260.16e.	No other matters to report.
14. Modifications to our opinion(s)	CAS 260.A21	Our report is qualified for completeness of donations and there is also an emphasis of matter paragraph included due to restatement of prior year balances.
15. Our views of significant accounting or auditing matters for which management consulted with other accountants and about which we have concerns	CAS 260.A22	Nothing to report
16. Significant matters discussed with management	CAS 260.A.22	Nothing to report
17. Matters involving non-compliance with laws and regulations that come to our attention, unless prohibited by law or regulation, including Illegal or possibly illegal acts that come to our attention	CAS 250.23	We are not aware of any illegal acts or matters involving non-compliance with laws and regulations.
18. Significant deficiencies in internal control, if any, identified by us in the conduct of the audit of the financial statements	CAS 265	No deficiencies to report.
19. Uncorrected misstatements and disclosure items	CAS 450.12-13	In accordance with Canadian GAAS, we request that all misstatements be corrected. Appendix A to the management representations letter describes the effect of uncorrected misstatements.

Appendix 2 – Draft version of our auditor’s report

Our report on the financial statements is expected to be in the following form. However, the final form may need to be adjusted to reflect the final results of our audit.

Independent Auditor's Report

To the Board of Directors of
Dr. H. Bliss Murphy Cancer Care Foundation

Qualified Opinion

We have audited the financial statements of the Dr. H. Bliss Murphy Cancer Care Foundation (the “Foundation”), which comprise the statement of financial position as at March 31, 2021, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies (collectively referred to as the “financial statements”).

In our opinion, except for the possible effects of the matter described in the *Basis for Qualified Opinion* section of our report, the accompanying financial statements present fairly, in all material respects, the financial position of the Foundation as at March 31, 2021, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Qualified Opinion

In common with many not-for-profit organizations, the Foundation derives revenue from donations, the completeness of which is not susceptible to satisfactory audit verification. Accordingly, our verification of these revenues was limited to the amounts recorded in the records of the Foundation and we were not able to determine whether any adjustments might be necessary to recorded contributions, the excess of revenues over expenses, and cash flows from operations for the year ended March 31, 2021, current assets as at March 31, 2021, and net assets as at April 1, 2020 and March 31, 2021. Our audit opinion on the financial statements for the year ended March 31, 2020 was modified accordingly because of the possible effects of this limitation in scope.

We conducted our audit in accordance with Canadian generally accepted auditing standards (“Canadian GAAS”). Our responsibilities under those standards are further described in the *Auditor’s Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Foundation in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our qualified audit opinion.

Emphasis of Matter – Restated Comparative Information

We draw your attention to Note 2 in the financial statements, which explains that certain comparative information presented for March 31, 2020 has been restated. Our opinion is not modified in respect of this matter.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Foundation’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the Foundation or to cease operations, or has no realistic alternative but to do so.

Those charged with governance are responsible for overseeing the Foundation’s financial reporting process.

Auditor’s Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor’s report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian GAAS will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

As part of an audit in accordance with Canadian GAAS, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Foundation’s internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management’s use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Foundation’s ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor’s report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor’s report. However, future events or conditions may cause the Foundation to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

(To be signed Deloitte LLP)

Chartered Professional Accountants

Date of the auditor’s report

Appendix 3 – Draft management representation letter

September XX, 2021

Deloitte LLP
5 Springdale Street
Suite 1000
St. John's NL A1E 0E4

Subject: Financial Statements of the Dr. H. Bliss Murphy Cancer Care Foundation for the year ended March 31, 2021.

This representation letter is provided in connection with the audit by Deloitte LLP ("Deloitte" or "you") of the financial statements of the Dr. H. Bliss Murphy Cancer Care Foundation (the "Foundation" or "we" or "us") for the year ended March 31, 2021 and a summary of significant accounting policies and other explanatory information (the "Financial Statements") for the purpose of expressing an opinion as to whether the Financial Statements present fairly, in all material respects, the financial position, results of operations, and cash flows of the Foundation in accordance with Canadian accounting standards for not-for-profit organizations ("ASNPO").

We confirm that, to the best of our knowledge and belief, having made such inquiries as we considered necessary for the purpose of appropriately informing ourselves:

Financial statements

1. We have fulfilled our responsibilities as set out in the terms of the engagement letter (Master Services Agreement) between the Foundation and Deloitte dated June 6, 2019 and updated with the confirmation of changes letter dated August 12, 2020, for the preparation of the Financial Statements in accordance with ASNPO. In particular, the Financial Statements are fairly presented, in all material respects, and present the financial position of the Foundation as at March 31, 2021 and the results of its operations and cash flows for the year then ended in accordance with ASNPO.
2. Significant assumptions used in making estimates, including those measured at fair value, are reasonable.

In preparing the Financial Statements in accordance with ASNPO, management makes judgments and assumptions about the future and uses estimates. The completeness and appropriateness of the disclosures related to estimates are in accordance with ASNPO. The Foundation has appropriately disclosed in the Financial Statements the nature of measurement uncertainties that are material, including all estimates where it is reasonably possible that the estimate will change in the near term and the effect of the change could be material to the Financial Statements.

The measurement methods, including the related assumptions and models, used in determining the estimates, including fair value, were appropriate, reasonable and consistently applied in accordance with ASNPO and appropriately reflect management's intent and ability to carry out specific courses of action on behalf of the entity. No events have occurred subsequent that require adjustment to the estimates and disclosures included in the Financial Statements.

There are no changes in management's method of determining significant estimates in the current year.

3. All related party relationships and transactions, including associated amounts receivable and payable, have been appropriately accounted for and disclosed in the Financial Statements in accordance with the requirements of ASNPO.
4. We have determined that the Financial Statements are complete as of the date of this letter as this is the date when there are no changes to the Financial Statements (including disclosures) planned or expected, all final adjusting journal entries have been reflected in the Financial Statements and the Financial Statements have been approved in accordance with our process to finalize financial statements.
5. We have completed our review of events after March 31, 2021 and up to the date of this letter. All events subsequent to the date of the Financial Statements and for which ASNPO requires adjustment or disclosure have been adjusted or disclosed. Accounting estimates and disclosures included in the Financial Statements that are impacted by subsequent events have been appropriately adjusted.
6. We believe that the effects of any uncorrected Financial Statement misstatements pertaining to the current period presented, are immaterial, both individually and in the aggregate, to the Financial Statements taken as a whole. A list of the uncorrected misstatements aggregated by you is attached in Appendix A.

As a result of our evaluation process, we identified certain disclosures that, although required by ASPE, have been omitted from our Financial Statements. Those omitted disclosures that are more than inconsequential are attached as Appendix B. We believe the effects of the omitted disclosures are quantitatively and qualitatively immaterial, both individually and in the aggregate, to the Financial Statements as a whole.

7. The Foundation has satisfactory title to and control over all assets, and there are no liens or encumbrances on such assets. We have disclosed to you and in the Financial Statements all assets that have been pledged as collateral.

Information provided

8. We have provided you with:
 - a. Access to all information of which we are aware that is relevant to the preparation of the Financial Statements, such as records, documentation and other matters. All financial statements and other financial information provided to you accurately reflect the activities and expenses of the Foundation and do not reflect any activities or expenses of any other person or entity;
 - b. All relevant information as well as additional information that you have requested from us for the purpose of the audit; and,
 - c. Unrestricted access to persons within the entity from whom you determined it necessary to obtain audit evidence.
9. All transactions have been properly recorded in the accounting records and are reflected in the Financial Statements.
10. We have disclosed to you the results of our assessment of the risk that the Financial Statements may be materially misstated as a result of fraud.
11. We have disclosed to you all information in relation to fraud or suspected fraud that we are aware of and that affects the Foundation and involves:
 - a. Management;
 - b. Employees who have significant roles in internal control; or
 - c. Others where the fraud could have a material effect on the Financial Statements.
12. We have disclosed to you all information in relation to allegations of fraud, or suspected fraud, affecting the Foundation's Financial Statements and all knowledge of concerns or allegations of potential errors in the selection of accounting policies or the recording of transactions affecting the

Foundation that have been communicated by employees, former employees, analysts, regulators, or others, whether written or oral.

13. We have disclosed to you all communications from regulatory agencies and all known instances of non-compliance or suspected non-compliance with laws and regulations whose effects should be considered when preparing the Financial Statements.
14. We have disclosed to you the identity of the Foundation's related parties and all the related party relationships and transactions of which we are aware, including guarantees, non-monetary transactions and transactions for no consideration.
15. We acknowledge our responsibility for the design, implementation and maintenance of internal control to prevent and detect fraud and error.
16. We have disclosed to you all known deficiencies in the design or operation of internal control over financial reporting identified as part of our evaluation, including separately disclosing to you all such deficiencies that we believe to be significant deficiencies in internal control over financial reporting.
17. We have disclosed to you all known, actual or possible litigation and claims, whether or not they have been discussed with our lawyers, whose effects should be considered when preparing the Financial Statements. As appropriate, these items have been disclosed and accounted for in the Financial Statements in accordance with ASNPO.
18. We have disclosed to you all liabilities, provisions, contingent liabilities and contingent assets, including those associated with guarantees, whether written or oral, and they are appropriately reflected in the Financial Statements.
19. We have disclosed to you, and the Foundation has complied with all aspects of contractual agreements that could have a material effect on the Financial Statements in the event of non-compliance, including all covenants, conditions or other requirements of all outstanding debt.
20. We have presented the net effect of the restatement of net assets in the statement of financial position. The Foundation has made sufficient disclosure to enable users to assess the nature and financial effects of the restatement on its financial position and operations.

Independence matters

For purposes of the following paragraphs, "Deloitte" shall mean Deloitte LLP and Deloitte Touche Tohmatsu Limited, including related member firms and affiliates.

21. The Foundation has not caused Deloitte's independence to be impaired by hiring or promoting a former or current Deloitte partner or professional employee in an accounting role or financial reporting oversight role that would cause a violation of the Canadian independence rules or other applicable independence rules. Prior to the Foundation having any substantive employment conversations with a former or current Deloitte engagement team member the Foundation has held discussions with Deloitte and obtained approval from the Board of Directors.

Accounting policies

22. The accounting policies selected and application of those policies are appropriate.
23. The Foundation's accounting policies and their method of application have been applied on a basis consistent with that of the audited Financial Statements as of and for the year ended March 31, 2020.

Going concern

24. Management has completed its assessment of the ability of the Foundation to continue as a going concern and in making its assessment did not identify any material uncertainties related to events or conditions that may cast significant doubt upon the Foundation's ability to continue as a going concern, which would require disclosure in the Financial Statements. In assessing whether the going concern

assumption is appropriate, management took into account all available information about the future, which is at least, but is not limited to, twelve months from the statement of financial position date, their plans for future action and the feasibility of these plans.

25. We have disclosed to you all plans, intentions or other conditions that may materially affect the carrying value or classification of assets and liabilities reflected in the Financial Statements.

Various matters

26. The following have been properly recorded and, when appropriate, adequately disclosed and presented in the Financial Statements:
- a. Economic dependence on another party;
 - b. provisions for future removal and site restoration costs;
 - c. financial instruments with significant individual or group concentration of credit risk, and related maximum credit risk exposure;
 - d. arrangements with financial institutions involving compensating balances or other arrangements involving restriction on cash balances and line-of-credit or similar arrangements;
 - e. all impaired loans receivable and investments.

Financial instruments – general including derivatives

27. Financial instruments have been measured, recognized, disclosed and presented in the Financial Statements in accordance with Section 3856, Financial Instruments (“Section 3856”). As such, financial instruments have been initially recognized at fair value. At each reporting date, financial instruments have been measured as follows subject to the exceptions noted in Section 3856, paragraphs 12 to 14:
- i. investments in equity instruments at cost less any reduction for impairment;
 - ii. all other financial assets at amortized cost; and
 - iii. financial liabilities at amortized cost.
28. Financial assets have been appropriately grouped on the basis of similar credit risk characteristics when available information is not sufficient to permit identification of impairment of each of the individual assets, or there are numerous assets affected by the same factors.

Financial instruments - impairment

29. There have been no indications that a financial asset or group of similar financial assets measured at cost or amortized cost may be impaired.

Loans and receivables

30. The Foundation is responsible for determining and maintaining the adequacy or the allowance for doubtful notes, loans, and accounts receivable, as well as estimates used to determine such amounts. Management believes that the allowance is adequate to absorb currently estimated bad debts in the account balance.

Tangible capital assets

31. Capital assets have been recorded consistently according to the standards in Section 4431, Tangible Capital Assets Held by Not-for-profit Organizations.

Revenues

32. Contributions have been appropriately recorded at fair value at the date of contribution in the Financial Statements.
33. We have not recorded any contributions for which the fair value cannot be reasonably estimated.
34. Contributions received for future periods have been recognized as revenue in the appropriate restricted fund. If there is no such restricted fund for these contributions, the revenue has been deferred and will be recognized in the same period as the related expenses in the general fund.

Adjusting journal entries

35. We have reviewed and approved the year-end adjusting entries, including all related supporting schedules, and the financial statements and acknowledge our responsibility for their accuracy. While discharging our responsibility we may have requested your assistance or input in certain areas such as:
- a. Recording of transactions for which we have determined or approved the appropriate account classification;
 - b. Posting transactions to the general ledger;
 - c. Preparing financial statements;
 - d. Posting journal entries to the trial balance;
 - e. Performing non-custodial payroll services;
 - f. Preparing taxation returns; and,
 - g. We acknowledge our responsibility for the above listed items and confirm that we have authorized, reviewed and approved all of the above items.

Communicating a threshold amount

36. We understand that the threshold used for accumulating misstatements identified during the year was \$4,850. Misstatements below this amount have been considered clearly trivial.

Yours truly,

Dr. H. Bliss Murphy Cancer Care Foundation

Appendix A

DR. H. BLISS MURPHY CANCER CARE FOUNDATION

Summary of uncorrected financial statement misstatements

Year ended March 31, 2021

The table below summarizes the uncorrected misstatement identified by Deloitte in the course of our audit. The effect of the uncorrected misstatements are not material to the financial statements.

Description	Assets	Liabilities	Equity	Income statement
Overstatement of prior year inventory balance – amounts should have been expensed	(42,647)	-	42,647	-
Total of uncorrected misstatements	(42,647)	-	42,647	-

Appendix B

DR. H. BLISS MURPHY CANCER CARE FOUNDATION

Summary of disclosure items passed

Year ended March 31, 2021

Description of omitted or unclear disclosure	Authoritative literature reference	Dollar amount of omitted or unclear disclosure (if applicable)
Statement of operations is presented as a combined statement rather than by fund	HB 4400.35	N/A

Appendix 4 – Deloitte resources a click away

At Deloitte, we are devoted to excellence in the provision of professional services and advice, always focused on client service. We have developed a series of resources, which contain relevant and timely information.

<input type="checkbox"/> Canada's Best Managed Companies www.bestmanagedcompanies.ca	<ul style="list-style-type: none"> • Directors • CEO/CFO 	<p>The Canada's Best Managed Companies designation symbolizes Canadian corporate success: companies focused on their core vision, creating stakeholder value and excelling in the global economy.</p>
<input type="checkbox"/> Centre for financial reporting https://www.iasplus.com/en-ca/standards	<ul style="list-style-type: none"> • Directors • CEO/CFO • Controller • Financial reporting team 	<p>Web site designed by Deloitte to provide the most comprehensive information on the web about financial reporting frameworks used in Canada.</p>
<input type="checkbox"/> Deloitte Viewpoints https://www.iasplus.com/en-ca/tag-types/deloitte-viewpoints	<ul style="list-style-type: none"> • CFO • Controller • Financial reporting team 	<p>Electronic communications that helps you to stay on top of standard-setting initiatives impacting financial reporting in Canada.</p>
<input type="checkbox"/> CFO's corner https://www.iasplus.com/en-ca/cfos-corner	<ul style="list-style-type: none"> • CFO • VP Finance • Controller • Financial reporting team 	<p>Editorial providing insights into key trends, developments, issues and challenges executives face, with a Deloitte point of view.</p>
<input type="checkbox"/> Deloitte Dbriefs https://www.iasplus.com/en-ca/dbriefs/webcasts	<ul style="list-style-type: none"> • CFO • VP Finance • Controller • Financial reporting team 	<p>Learning webcasts offered throughout the year featuring our professionals discussing critical issues that affect your business.</p>

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