

November 17, 2022

The Finance Committee  
**The Corporation of the City of Brantford**  
PO Box 818  
Brantford, Ontario N3T 5R7

Dear Finance Committee Members:

We have been engaged to audit the consolidated financial statements of The Corporation of the City of Brantford ("the City") for the year ending December 31, 2022.

The purpose of this letter is to communicate with you regarding all relationships between the City and us that, in our professional judgment, may reasonably be thought to bear on our independence.

The following comments have been prepared to facilitate our discussion with you regarding independence matters arising since the date of our last letter.

We hereby confirm that we:

- have complied with the requirements regarding independence in the Code of Professional Conduct of Chartered Professional Accountants of Ontario; and
- have disclosed all relationships and other matters between the Firm, network firm and the entity that in our opinion may reasonably be thought to bear on independence.

In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by Chartered Professional Accountants of Ontario and applicable legislation, covering such matters as:

- holding a financial interest, either directly or indirectly, in a client;
- holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- economic dependence on a client; and
- provision of services in addition to the audit engagement.

We are not aware of any relationships between the City and us that, in our professional judgment, may reasonably be thought to bear on our independence, that have occurred from January 1, 2022 to November 17, 2022.

The total fees charged to the City for audit and other assurance services were \$43,249 and for non-audit services were \$Nil during the period from January 1, 2022 to November 17, 2022. Our fees are summarized in the attached appendix.

This letter is intended solely for the use of the Finance Committee, management, and others within the City and should not be used for any other purposes.

We look forward to discussing with you the matters addressed in this letter as well as other matters that may be of interest to you.

Yours truly,  
MILLARD, ROUSE & ROSEBRUGH LLP

A handwritten signature in black ink, appearing to read "Julie B. Baetz", with a stylized flourish at the end.

Julie B. Baetz, CPA, CA, LPA  
Engagement Partner

## Appendix

### Summary of Charges - City Only

**From January 1, 2022 to November 17, 2022**

Please note that all amounts are stated net of HST charged.

2021 audit services per contract for external auditing services	\$31,500
Driver Certification Program Benchmark compliance audit	1,500
Reaching Home: Canada's Homelessness Strategy audit	998
Ontario Works Program: TPAR Review	2,580
Community Capacity: TPAR Review	1,118
Landfill and Gas Collection Utilization audit	3,500
<b>Audit and other assurance services</b>	<b>\$43,249</b>