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March 28, 2024

Mayor Cook and Council
Corporation of the Municipality of Lambton Shores
7883 Amtelecom Parkway
P.O. Box 610
Forest, Ontario N0N 1J0

Dear Mayor and Members of Council:

We are writing to you in your capacity as members of Council of the Corporation of the Municipality of Lambton Shores (“Lambton Shores”).

Generally accepted auditing standards require that we, as auditors for Lambton Shores communicate to Council with regards to fraud and error and the impact it may have on the audited financial statements of Lambton Shores for the year ended December 31, 2023.

In this regard, we would ask that you provide us with responses to the following questions:

1. Has management communicated with the Council concerning its processes for identifying and responding to the risks of fraud and error in the entity?
2. How do council members exercise oversight of management’s processes for identifying and responding to the risks of fraud and error in the entity and how they exercise oversight of the internal controls that management has established to mitigate those risks?
3. Do council members have any knowledge of any actual, suspected or alleged fraud affecting the entity?

Should you have any questions concerning the foregoing, please contact us. Otherwise, we will look forward to hearing from you in due course.

Yours truly,

BDO CANADA LLP

Ferruccio Da Sacco, CPA, CA
Partner