



Specified Auditing Procedures Relating to the Attawapiskat First Nation

Report to the Chief Audit and Evaluation Executive – Aboriginal Affairs and Northern Development Canada

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September 2012

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Introduction

The Chief Audit and Evaluation Executive of Aboriginal Affairs and Northern Development Canada (“AANDC”) requested that Deloitte & Touche LLP (“Deloitte”) perform specified auditing procedures related to expenditures incurred by the Attawapiskat First Nation (“AFN”) and claimed to AANDC as part of Comprehensive Funding Agreements between AANDC and AFN for the period from April 1, 2005 to November 30, 2011.

Our specified auditing procedures were performed from January 2012 to May 2012 in accordance with the requirements of the Canadian Institute of Chartered Accountants’ Assurance Handbook Section 9100, “Reports on the results of applying specified auditing procedures to financial information other than financial statements”.

This report details the results of these specified procedures, and Appendix A contains the specified procedures report. We would like to thank representatives of the Attawapiskat First Nation and of Aboriginal Affairs and Northern Development Canada for their assistance.

Background

The Attawapiskat First Nation is an Indian Band located in the James Bay Region of Northern Ontario and forms part of the Mushkegowuk Tribal Council. According to Aboriginal Affairs and Northern Development Canada's ("AANDC") community profile for the Attawapiskat First Nation, the community has 316 housing units, of which 46 (14.6%) are considered adequate, 148 (46.8%) require major renovations, and 122 (38.6%) require replacement. The Attawapiskat First Nation receives annual funding from the Government of Canada for various purposes, including housing, health, education and other similar services.

The Attawapiskat First Nation was placed under co-management – a form of intervention employed by the Department with the goal of improving the financial situation of a recipient – by AANDC over ten years ago. On November 30, 2011, urgent housing health and safety issues in the community requiring immediate action were identified and resulted in AANDC appointing a Third Party Manager until such time as the community's immediate needs would be addressed. On April 19, 2012, based on the progress made in remediating urgent housing-related health and safety issues, AANDC determined that the default situation was remedied and removed the First Nation from third party management.

Subsequent to this decision, the Chief Audit and Evaluation Executive of AANDC requested that Deloitte perform an internal audit to provide assurance to the Deputy Minister and the Minister of AANDC that the management control framework in place at AANDC assures compliance with Treasury Board and departmental policies and directives governing transfer payments, monitoring and oversight, and reporting is functioning as intended¹.

In addition to the above, Aboriginal Affairs and Northern Development Canada requested that Deloitte undertake specified auditing procedures with regards to expenditures claimed by the Attawapiskat First Nation for the period from April 1, 2005 to November 30, 2011. This report summarizes the specified auditing procedures performed and the results on the application of these procedures.

¹ Deloitte has issued a separate report on this topic.

Specified Auditing Procedures

We performed the following three specified auditing procedures in relation to the expenditures claimed by the Attawapiskat First Nation for the period from April 1, 2005 to November 30, 2011:

1. Reconcile, by fiscal year, for the period from April 1, 2005 to November 30, 2011, the summary of claimed expenditures received by Aboriginal Affairs and Northern Development Canada from the Attawapiskat First Nation to the listing of expenditures claimed by the Attawapiskat First Nation in their general ledger accounts and identify any differences.
2. Select 400 transactions claimed by the Attawapiskat First Nation for the period of April 1, 2005 to November 30, 2011 for testing (as described in Section 3 below), broken down as follows:
 - 60 transactions for the fiscal year ended March 31, 2006
 - 60 transactions for the fiscal year ended March 31, 2007
 - 60 transactions for the fiscal year ended March 31, 2008
 - 60 transactions for the fiscal year ended March 31, 2009
 - 60 transactions for the fiscal year ended March 31, 2010
 - 60 transactions for the fiscal year ended March 31, 2011
 - 40 transactions for the eight-month period year ended November 30, 2011
3. For each transaction selected for which supporting documentation was provided, test the following assertions:
 - Occurrence: the claimed expenditure has occurred and pertains to the Comprehensive Funding Agreements between the Attawapiskat First Nation and Aboriginal Affairs and Northern Development Canada
 - Accuracy: the claimed expenditure was recorded appropriately
 - Cut-off: the claimed expenditure was incurred within the period reported by the Attawapiskat First Nation

The following pages summarize the work performed and the results of the performance of the specified procedures.

Specified Audit Procedure 1

1. **Reconcile, by fiscal year, for the period from April 1, 2005 to November 30, 2011, the summary of claimed expenditures received by Aboriginal Affairs and Northern Development Canada from the Attawapiskat First Nation to the listing of expenditures claimed by the Attawapiskat First Nation in their general ledger accounts and identify any difference.**

We obtained from AANDC a document titled “Expenditure Status Report” for the Attawapiskat First Nation. This document outlines expenditures claimed, by fiscal year, by the Attawapiskat First Nation that were reported to AANDC for the period from April 1, 2005 to November 30, 2011. The following table summarizes the expenditures reported by AANDC:

Fiscal year	Actual expenditures as reported by AANDC ²
2005-2006	\$ 13,579,896
2006-2007	18,047,532
2007-2008	15,166,035
2008-2009	15,607,985
2009-2010	16,471,416
2010-2011	15,867,070
April 1, 2011-Nov. 30, 2011	10,041,418
Total	\$104,781,352

The figures reported above include all expenditures funded by AANDC such as housing, wastewater systems, fire protection, community buildings, schools (education), band support funding, student transportation services, basic needs, in-home care, etc.

We subsequently obtained from the Attawapiskat First Nation the general ledger with all transactions recorded by the Attawapiskat First Nation (including the Attawapiskat First Nation Education Authority, the Attawapiskat First Nation Maytawaywin Authority and the Attawapiskat Development Corporation) for the period from April 1, 2005 to November 30, 2011. The general ledger was provided for each fiscal year (up to November 30, 2011 for the period from April 1, 2011 to November 30, 2011). We also received from management of the Attawapiskat First Nation, the financial coding used to identify expenditures which are subject to the Comprehensive Funding Agreement between AANDC and the Attawapiskat First Nation. We did not separately identify related party transactions for the purposes of our specified auditing procedures.

Based on the information provided, we attempted to reconcile the amounts in the Attawapiskat First Nation’s general ledger to the expenditures reported by AANDC, but were unable to do so. Management of the Attawapiskat First Nation has provided the following explanations in this regard:

- There has been significant staff turnover at the Attawapiskat First Nation in recent years, which resulted in a corporate memory loss of transactions recorded and reported by the Attawapiskat First Nation (specifically for periods prior to April 1, 2010);
- The Attawapiskat First Nation modified their general ledger structure on April 1, 2007. Information prior to this date is not readily available and used a different financial coding structure than what is currently being used by the Attawapiskat First Nation for financial reporting purposes;
- A number of projects (such as social assistance, nursery activities, etc.) are partially funded by AANDC; the Attawapiskat First Nation receives additional funding from the Province of Ontario for such programs. We were unable to segregate amounts allocated to the Province of Ontario and amounts claimed to AANDC.

² Source: Budget Allocation/Expenditure Status Report, provided by Aboriginal Affairs and Northern Development Canada.

Based on the financial coding structure received from the Attawapiskat First Nation and discussions with their management, we are unable to reconcile the general ledger transactions to the reports produced by AANDC for the period from April 1, 2005 to November 30, 2011.

Specified audit procedure 2

2. Select 400 transactions claimed by the Attawapiskat First Nation for the period of April 1, 2005 to November 30, 2011 for testing (as described in Section 3 below), broken down as follows:

- 60 transactions for the fiscal year ended March 31, 2006
- 60 transactions for the fiscal year ended March 31, 2007
- 60 transactions for the fiscal year ended March 31, 2008
- 60 transactions for the fiscal year ended March 31, 2009
- 60 transactions for the fiscal year ended March 31, 2010
- 60 transactions for the fiscal year ended March 31, 2011
- 40 transactions for the eight-month period year ended November 30, 2011

Deloitte obtained from the Attawapiskat First Nation the listing of transactions for the period from April 1, 2005 to November 30, 2011, broken down by fiscal year. With the assistance of management of the Attawapiskat First Nation, Deloitte identified the expenditures which were funded by AANDC³. Deloitte selected a total of 400 transactions for testing. The results of the transaction selection are included in Appendix of this report.

Specified audit procedure 3

3. For each transaction selected for which supporting documentation was provided, test the following assertions:

- Occurrence: the claimed expenditure has occurred and pertains to the Comprehensive Funding Agreements between the Attawapiskat First Nation and Aboriginal Affairs and Northern Development Canada
- Accuracy: the claimed expenditure was recorded appropriately
- Cut-off: the claimed expenditure was incurred within the period reported by the Attawapiskat First Nation

Deloitte tested the transactions for the audit assertions of occurrence, accuracy and cut-off. The following table summarizes the results of the testing.

Fiscal year	Complete – No issues	Incomplete documentation (Note 1)	Occurrence questionable (Note 2)	No supporting documentation obtained	Total
2005-2006	7	0	6	47	60
2006-2007	10	2	11	37	60
2007-2008	9	3	1	47	60
2008-2009	10	3	8	39	60
2009-2010	8	4	4	44	60
2010-2011	18	19	4	19	60
April 1, 2011 – Nov. 30, 2011	15	7	6	12	40
Total	77 (19.3%)	38 (9.5%)	40 (10.0%)	245 (61.2%)	400 (100.0%)

³ Prior to June 13, 2011, Aboriginal Affairs and Northern Development Canada was named "Indian and Northern Affairs Canada".

Note 1: Incomplete documentation. Management of the Attawapiskat First Nation was unable to demonstrate that the expenditures were paid by the Attawapiskat First Nation.

Note 2: We were unable to confirm, based on documentation received from the Attawapiskat First Nation, whether the expenditure claimed was in accordance with the terms and conditions of the funding agreements between the Attawapiskat First Nation and AANDC.

Appendix A – Specified Procedures Report

To: The Chief Audit and Evaluation Executive of Aboriginal Affairs and Northern Development Canada

Re: Attawapiskat First Nation

As specifically agreed, we have performed the following procedures in connection with the expenditures claimed by the Attawapiskat First Nation to Aboriginal Affairs and Northern Development Canada for the period from April 1, 2005 to November 30, 2011:

1. Reconcile, by fiscal year, for the period from April 1, 2005 to November 30, 2011, the summary of claimed expenditures received by Aboriginal Affairs and Northern Development Canada from the Attawapiskat First Nation to the listing of expenditures claimed by the Attawapiskat First Nation in their general ledger accounts and identify any differences.
2. Select 400 transactions claimed by the Attawapiskat First Nation for the period of April 1, 2005 to November 30, 2011 for testing (as described in Section 3 below), broken down as follows:
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 - 60 transactions for the fiscal year ended March 31, 2008
 - 60 transactions for the fiscal year ended March 31, 2009
 - 60 transactions for the fiscal year ended March 31, 2010
 - 60 transactions for the fiscal year ended March 31, 2011
 - 40 transactions for the eight-month period year ended November 30, 2011
3. For each transaction selected for which supporting documentation was provided, test the following assertions:
 - Occurrence: the claimed expenditure has occurred and pertains to the Comprehensive Funding Agreements between the Attawapiskat First Nation and Aboriginal Affairs and Northern Development Canada
 - Accuracy: the claimed expenditure was recorded appropriately
 - Cut-off: the claimed expenditure was incurred within the period reported by the Attawapiskat First Nation

As a result of applying the above procedures, we noted the following exceptions:

- We were unable to reconcile expenditures reported by Aboriginal Affairs and Northern Development Canada to the general ledger information provided by the Attawapiskat First Nation,
- We were unable to obtain supporting documentation for 245 transactions tested,
- We were unable to conclude on the occurrence assertion for 40 transactions, and
- We were unable to obtain the payment information for 38 transactions.

However, these procedures do not constitute an audit of the Attawapiskat First Nation's expenditures, and therefore we express no opinion on these expenditures. These procedures would not necessarily reveal all material facts with respect to the expenditures claimed.

This letter is for use solely by the Chief Audit and Evaluation Executive of Aboriginal Affairs and Northern Development Canada in the fulfillment of her mandate.

Deloitte & Touche LLP

Chartered Accountants
Licensed Public Accountants

September 20, 2012

Appendix B – Detailed testing results

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Conclusion
1	2011-12	4045-A030	Write Down of Accounts Payable	24-Oct-11	excess	(21,413.91)		Incomplete documentation
2	2011-12	4045-A030	Write Down of Accounts Payable	24-Oct-11	excess	(57,803.46)		Incomplete documentation
3	2011-12	4045-A030	Write Down of Accounts Payable	24-Oct-11	excess	(5,776.38)		Incomplete documentation
4	2011-12	4045-A030	Write Down of Accounts Payable	24-Oct-11	excess	(47,007.28)		Incomplete documentation
5	2011-12	5252-H010	Lease/rental - Heavy Equipment	1-Apr-11		10,497.50		Incomplete documentation
6	2011-12	5264-H010	Purchases - Other	12-Aug-11	-Technical Services –	11,637.02		Incomplete documentation
7	2011-12	5282-H170	Freight - Surface	1-Apr-11		10,653.00		Incomplete documentation
8	2011-12	5020-H200	Contract Employment	18-Apr-11		145,854.00		Complete - No issues
9	2011-12	5130-H190	Consultants	10-Aug-11		21,380.00		Complete - No issues
10	2011-12	5130-Q331	Consultants	12-May-11		34,675.43		Complete - No issues
11	2011-12	5230-A010	Hydro	31-Oct-11		33,139.22		Complete - No issues
12	2011-12	5240-A010	Fuel - Other Vehicles	20-May-11		74,867.32		Complete - No issues
13	2011-12	5264-E025	Purchases - Other,	6-May-11		7,985.27		Complete - No issues
14	2011-12	5264-H010	Purchases - Other	22-Sep-11		15,000.00		Complete - No issues
15	2011-12	5660-H170	Program Supplies	6-Apr-11		86,850.00		Complete - No issues
16	2011-12	5610-A010	Interest & Bank Charges	5-Apr-11		11,640.14		Complete - No issues
17	2011-12	5660-M810	Program Supplies	17-Aug-11		3,500.00		Complete - No issues
18	2011-12	400-100	Instructional Staff Salaries	1-Apr-11		2,966.76	N/A Payroll	Complete - No issues
19	2011-12	400-100	Instructional Staff Salaries	19-Aug-11		1,577.64	N/A Payroll	Complete - No issues
20	2011-12	401-500	Classroom Assistance Salaries	13-May-11		1,472.40	N/A Payroll	Complete - No issues
21	2011-12	406-700	Computer Technician	24-Jun-11		2,197.86	N/A Payroll	Complete - No issues

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Conclusion
22	2011-12	408-700	Director of Education Salary	14-Oct-11	██████████	3,487.73	N/A ██████ Payroll	Complete - No issues
23	2011-12	5250-H010	Lease/rental - Other Equipment	11-Aug-11	██████████	2,200.00	██████████	Occurrence questionable
24	2011-12	5252-H010	Lease/rental - Heavy Equipment	27-Sep-11	██████████	34,887.05	██████████	No supporting documentation
25	2011-12	5254-A010	Lease/rental - Building	1-Apr-11	██████████	1,500.00	██████████	Occurrence questionable
26	2011-12	5510-A010	Non-staff Travel	9-Sep-11	██████████	3,000.00	██████████	Occurrence questionable
27	2011-12	5650-A010	Donations	2-May-11	██████████	10,000.00	██████████	Occurrence questionable
28	2011-12	4045-A030	Write Down of Accounts Payable	25-Oct-11	██████████	(36,074.32)	Unknown	No supporting documentation
29	2011-12	4045-A030	Write Down of Accounts Payable	14-Nov-11	entry adjustment form 2010, pymt's were not cleared in 2010	(120,702.07)	Unknown	No supporting documentation
30	2011-12	4045-A030	Write Down of Accounts Payable	14-Nov-11	██████████, invoices were credited to wrong account	(23,853.01)	Unknown	No supporting documentation
31	2011-12	4045-A030	Write Down of Accounts Payable	14-Nov-11	Adjustments from 2009 for ██████	(207,594.01)	Unknown	No supporting documentation
32	2011-12	5140-L040	Training & Advisory Services	2-Nov-11	Vehicle rental	14,892.00	Unknown	No supporting documentation
33	2011-12	5140-L040	Training & Advisory Services	2-Nov-11	admin charge	14,892.00	Unknown	No supporting documentation
34	2011-12	5264-F010	Purchases - Other	31-Oct-11	TO REALLOCATE LEGAL DEMAND PMT THAT WAS POSTED SEPT 11	26,846.13	██████████	Occurrence questionable
35	2011-12	5610-A010	Interest & Bank Charges	24-Oct-11	██████████	12,192.75	Unknown	No supporting documentation
36	2011-12	5660-H170	Program Supplies	25-Oct-11	██████████ -invoices paid	(50,395.88)	Unknown	No supporting documentation
37	2011-12	5660-H170	Program Supplies	25-Oct-11	██████████ invoices paid	(18,060.00)	██████████	Occurrence questionable
38	2011-12	5660-H170	Program Supplies	25-Oct-11	██████████ invoices paid	(14,383.09)	Unknown	No supporting documentation
39	2011-12	5670-H010	Miscellaneous	22-Sep-11	██████████	20,962.18	Unknown	No supporting documentation
40	2011-12	429-300	Breakfast Supplies	8-Sep-11	██████████	4,333.92	Unknown	No supporting documentation
41	2010-11	5050-A040	W.C.B	10-Apr-10	1946-Cheque Date 20100415	57.23	██████████	Incomplete documentation
42	2010-11	5060-A040	E.I.	14-Aug-10	2578-Cheque Date 20100819	154.02	██████████	Incomplete documentation
43	2010-11	5010-D010	Wages	28-Aug-10	1995-Cheque Date 20100902	1,173.20	██████████	Incomplete documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Conclusion
44	2010-11	5010-B010	Wages	25-Sep-10	2320-Cheque Date 20100930	1,346.10	[REDACTED]	Incomplete documentation
45	2010-11	5010-L010	Wages	9-Oct-10	2766-Cheque Date 20101014	1,817.78	[REDACTED]	Incomplete documentation
46	2010-11	5010-A010	Wages	29-Jan-11	3305-Cheque Date 20110203	720.01	[REDACTED]	Incomplete documentation
47	2010-11	5010-A010	Wages	29-Jan-11	3305-Cheque Date 20110203	8,000.00	[REDACTED]	Incomplete documentation
48	2010-11	5010-A010	Wages	29-Jan-11	3305-Cheque Date 20110203	1,000.13	[REDACTED]	Incomplete documentation
49	2010-11	5010-F010	Wages	12-Feb-11	3255-Cheque Date 20110217	4,800.00	[REDACTED]	Incomplete documentation
50	2010-11	5010-A010	Wages	23-Oct-10	2519-Cheque Date 20101028	1,800.00	Unknown	No supporting documentation
51	2010-11	5230-H010	Hydro	8-Jul-10	[REDACTED]	2,068.55	[REDACTED]	Incomplete documentation
52	2010-11	5010-F010	Wages	12-Feb-11	3255-Cheque Date 20110217	2,520.00	[REDACTED]	Incomplete documentation
53	2010-11	5095-A010	Benefits Charge	12-Feb-11	3361-Cheque Date 20110217	300.00	[REDACTED]	Incomplete documentation
54	2010-11	5660-H170	Program Supplies	18-May-10	[REDACTED]	76,480.00	[REDACTED]	Incomplete documentation
55	2010-11	5060-A040	E.I.	31-Mar-11	Adjustment made to reconcile Eipayable and EI expense as of	108,159.34	Unknown	No supporting documentation
56	2010-11	5240-H010	Fuel - Other Vehicles	10-Feb-11	[REDACTED]	10,726.84	Unknown	No supporting documentation
57	2010-11	5244-H010	Fuel - Heating	10-Feb-11	[REDACTED]	16,468.00	Unknown	No supporting documentation
58	2010-11	5270-H170	Repairs/maintenance - Other Eq	3-Feb-11	[REDACTED]	65,169.95	Unknown	No supporting documentation
59	2010-11	5140-B010	Training & Advisory Services	9-Jul-10	[REDACTED]	36,225.00	[REDACTED]	Incomplete documentation
60	2010-11	5230-H170	Hydro	31-Mar-11	[REDACTED]-September 2010 Hydro CR	(5,727.49)	Unknown	No supporting documentation
61	2010-11	5610-A010	Interest & Bank Charges	29-Oct-10	[REDACTED] LOAN INTEREST-	34,515.39	Unknown	No supporting documentation
62	2010-11	5130-Q352	Consultants	20-Apr-11	[REDACTED] projects	303,256.51	Unknown	Incomplete documentation
63	2010-11	5680-A010	Telephone	15-Apr-10	[REDACTED]	6,193.46	Unknown	No supporting documentation
64	2010-11	5040-B010	Honorarium	16-Jun-10	[REDACTED]	780.00	Unknown	No supporting documentation
65	2010-11	5020-A010	Contract Employment	27-May-10	[REDACTED]	225,534.75	Unknown	No supporting documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Conclusion
66	2010-11	5010-C040	Wages	12-Feb-11	3374-Cheque Date 20110217	1,010.25	[REDACTED]	Incomplete documentation
67	2010-11	5680-A010	Telephone	14-Dec-10	internet services	22,169.40	Unknown	No supporting documentation
68	2010-11	5252-H140	Lease/rental - Heavy Equipment	25-Aug-10	[REDACTED]	18,040.00	Unknown	No supporting documentation
69	2010-11	5010-A010	Wages	12-Feb-11	3336-Cheque Date 20110223	5,000.00	Unknown	No supporting documentation
70	2010-11	5510-A010	Non-staff Travel	26-Jul-10	[REDACTED]	3,244.86	[REDACTED]	Incomplete documentation
71	2010-11	5264-F030	Purchases - Other	2-Mar-11	[REDACTED]	87,150.93	[REDACTED]	Occurrence questionable
72	2010-11	5020-B010	Contract Employment	1-Dec-10	[REDACTED]	6,000.00	[REDACTED]	Occurrence questionable
73	2010-11	480-700	Auditing	31-Mar-11	[REDACTED]	33,254.84	[REDACTED]	Incomplete documentation
74	2010-11	5620-A010	Office Supplies	18-Oct-10	[REDACTED]	5,355.69	[REDACTED]	Occurrence questionable
75	2010-11	5110-B010	Legal Fees	21-May-10	[REDACTED]	68,910.50	Unknown	No supporting documentation
76	2010-11	700-700	Legal Settlement – [REDACTED]	31-Mar-11	YE#30 – TO ACCRUE LIKELY LEGAL SETTLEMENT	20,000.00	Accrual – Legal Fees	Incomplete documentation
77	2010-11	5120-A030	Audit Fees	31-Mar-11	To adjust [REDACTED] balances to agree to confirmed amounts per [REDACTED]	81,119.59	Unknown	No supporting documentation
78	2010-11	5220-A010	Insurance	29-Jul-10	[REDACTED]	156,000.00	Unknown	No supporting documentation
79	2010-11	550-400	Education Allowance	17-Dec-10	[REDACTED]	2,000.00	[REDACTED] one time payment	Occurrence questionable
80	2010-11	443-700	Professional Development	1-Jun-10	[REDACTED]	11,382.50	Unknown	No supporting documentation
81	2010-11	430-100	Supplies	4-Aug-10	[REDACTED]	5,487.75	Unknown	No supporting documentation
82	2010-11	449-700	Telephone	30-Aug-10	[REDACTED]	14,400.00	Unknown	No supporting documentation
83	2010-11	5510-A010	Non-staff Travel	3-Jun-10	[REDACTED]	5,800.00	[REDACTED]	Complete - No issues
84	2010-11	5230-F010	Hydro	2-Feb-11	[REDACTED]	1,039.96	[REDACTED]	Complete - No issues
85	2010-11	5250-H010	Lease/rental - Other Equipment	6-Oct-10	[REDACTED]	7,020.00	[REDACTED]	Complete - No issues
86	2010-11	5264-F010	Purchases - Other	2-Sep-10	[REDACTED]	2,900.00	[REDACTED]	Complete - No issues

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Conclusion
87	2010-11	5130-B010	Consultants	6-Jan-11	[REDACTED]	6,000.00	[REDACTED]	Complete - No issues
88	2010-11	5040-B010	Honorarium	29-Jul-10	[REDACTED]	3,600.00	[REDACTED]	Complete - No issues
89	2010-11	5010-A010	Wages	6-Dec-10	[REDACTED]	2,534.58	[REDACTED]	Complete - No issues
90	2010-11	5110-B010	Legal Fees	30-Sep-10	[REDACTED]	1,557.50	[REDACTED]	Complete - No issues
91	2010-11	5030-A010	Casual Labour	23-Feb-11	[REDACTED]	2,000.00	[REDACTED]	Complete - No issues
92	2010-11	5243-H900	Fuel - Delivery	28-Oct-10	[REDACTED]	227,200.00	[REDACTED]	Complete - No issues
93	2010-11	5240-E025	Fuel - Other Vehicles, [REDACTED] [REDACTED] Other Protection	30-Mar-11	[REDACTED]	26,192.50	[REDACTED]	Complete - No issues
94	2010-11	5530-B010	Travel - Other	11-Jan-11	[REDACTED]	6,743.50	[REDACTED]	Complete - No issues
95	2010-11	5020-H200	Contract Employment	28-Mar-11	[REDACTED]	22,975.55	[REDACTED]	Complete - No issues
96	2010-11	5254-A010	Lease/rental - Building	17-Dec-10	[REDACTED]	12,300.00	[REDACTED]	Complete - No issues
97	2010-11	400-100	Instructional Staff Salaries	16-Apr-10	[REDACTED]	3,095.40	[REDACTED]	Complete - No issues
98	2010-11	401-500	Classroom Assistance Salaries	30-Apr-10	[REDACTED]	1,274.49	[REDACTED]	Complete - No issues
99	2010-11	414-800	Maintenance Salary	24-Dec-10	[REDACTED]	1,549.60	[REDACTED]	Complete - No issues
100	2010-11	416-800	Casual Labour	4-Mar-11	[REDACTED]	1,051.12	[REDACTED]	Complete - No issues
101	2009-10	5010-H040	Wages	6-Jun-09	470-Cheque Date 20090611	345.39	Unknown	No supporting documentation
102	2009-10	5680-A010	Telephone	4-Sep-09	[REDACTED]	652.49	[REDACTED]	Complete - No issues
103	2009-10	5010-A010	Wages	27-Feb-10	1050-Cheque Date 20100304	1,320.00	Unknown	No supporting documentation
104	2009-10	5040-B010	Honorarium	25-Jun-09	[REDACTED]	1,530.00	[REDACTED]	Complete - No issues

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Conclusion
105	2009-10	5550-A010	Write offs	31-Mar-10	Allowance A/R. To adjust allowance for doubtful accounts. DR1	2,000.00	Unknown	No supporting documentation
106	2009-10	5650-A010	Donations	4-Sep-09	[REDACTED]	2,000.00	Unknown	No supporting documentation
107	2009-10	5140-B010	Training & Advisory Services	27-Jul-09	[REDACTED]	2,066.35	[REDACTED]	Complete - No issues
108	2009-10	530-400	Tuition	14-Dec-09	[REDACTED]	4,685.11	[REDACTED]	Complete - No issues
109	2009-10	619-700	Photocopies & Lease	2-Apr-09	[REDACTED]	4,949.08	Unknown	No supporting documentation
110	2009-10	5530-A010	Travel - Other	4-Dec-09	[REDACTED]	5,490.00	[REDACTED]	Occurrence questionable
111	2009-10	5230-H170	Hydro	31-Mar-10	[REDACTED]	6,044.67	Unknown	No supporting documentation
112	2009-10	5680-A010	Telephone	31-Mar-10	[REDACTED]	6,193.46	Unknown	No supporting documentation
113	2009-10	5530-L010	Travel - Other	8-Jun-09	[REDACTED]	7,610.00	[REDACTED]	Complete - No issues
114	2009-10	451-700	Travel - [REDACTED]	30-Jun-09	[REDACTED]	7,707.06	[REDACTED]	Occurrence questionable
115	2009-10	5020-A010	Contract Employment	25-May-09	[REDACTED]	8,000.00	[REDACTED]	Complete - No issues
116	2009-10	5250-H010	Lease/rental - Other Equipment	27-Oct-09	[REDACTED]	8,124.00	Unknown	No supporting documentation
117	2009-10	602-850	Electricity	1-Dec-09	[REDACTED]	8,472.96	Unknown	No supporting documentation
118	2009-10	5420-A010	Other Charges	17-Sep-09	[REDACTED]	9,022.43	Unknown	No supporting documentation
119	2009-10	5030-H130	Casual Labour	17-Jul-09	[REDACTED] - snow plowing	9,270.01	Unknown	No supporting documentation
120	2009-10	5130-H010	Consultants	8-Nov-09	[REDACTED]	9,889.00	Unknown	No supporting documentation
121	2009-10	603-850	Janitorial Supplies	2-Jul-09	[REDACTED]	10,264.50	[REDACTED]	Complete - No issues
122	2009-10	5250-F010	Lease/rental - Other Equipment	28-Aug-09	[REDACTED]	11,000.00	Unknown	No supporting documentation
123	2009-10	5020-E020	Contract Employment	14-Jul-09	[REDACTED]	11,262.38	[REDACTED]	Complete - No issues
124	2009-10	5420-E020	Other Charges	19-May-09	[REDACTED]	11,300.00	[REDACTED]	Occurrence questionable
125	2009-10	5660-F010	Program Supplies	5-Aug-09	[REDACTED]	12,100.25	Unknown	No supporting documentation
126	2009-10	5240-E020	Fuel - Other Vehicles	14-May-09	[REDACTED]	13,650.00	Unknown	No supporting documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Conclusion
127	2009-10	7010-A040	Subcontracts for service deliv	1-Apr-09	[REDACTED]	13,838.00	Unknown	No supporting documentation
128	2009-10	5530-B010	Travel - Other	1-Apr-09	[REDACTED]	15,540.00	Unknown	No supporting documentation
129	2009-10	5250-H040	Lease/rental - Other Equipment	15-Dec-09	[REDACTED]	16,840.00	Unknown	No supporting documentation
130	2009-10	577-550	Teacher recruitment and retention	31-Mar-10	[REDACTED]	17,207.24	Unknown	No supporting documentation
131	2009-10	5264-A010	Purchases - Other	27-Jan-10	[REDACTED]	17,599.09	Unknown	No supporting documentation
132	2009-10	5252-H140	Lease/rental - Heavy Equipment	21-Sep-09	[REDACTED]	19,000.00	Unknown	No supporting documentation
133	2009-10	5020-H010	Contract Employment	4-Feb-10	[REDACTED]	22,225.90	Unknown	No supporting documentation
134	2009-10	5130-H010	Consultants	8-Nov-09	[REDACTED]	23,941.00	Unknown	No supporting documentation
135	2009-10	5130-A030	Consultants	30-Aug-10	[REDACTED]	26,000.00	Unknown	Incomplete documentation
136	2009-10	5264-F010	Purchases - Other	3-Feb-10	[REDACTED]	26,527.01	Unknown	No supporting documentation
137	2009-10	5610-H010	Interest & Bank Charges	31-Aug-10	[REDACTED]	27,293.17	Unknown	No supporting documentation
138	2009-10	5010-M810	Wages	4-Oct-10	[REDACTED]	27,544.44	Unknown	No supporting documentation
139	2009-10	605-800	Equipment Repairs	22-Oct-09	[REDACTED]	28,954.20	Unknown	No supporting documentation
140	2009-10	5660-Q200	Program Supplies	13-Aug-10	[REDACTED] Housing Projects March 31/10	36,823.08	Unknown	Incomplete documentation
141	2009-10	5264-H140	Purchases - Other	11-Jan-10	[REDACTED] Sewer Hookup	57,569.85	Unknown	No supporting documentation
142	2009-10	612-800	Insurance	3-Jul-09	[REDACTED]	60,000.00	Unknown	No supporting documentation
143	2009-10	5110-B010	Legal Fees	31-Mar-10	[REDACTED]	68,910.50	Unknown	No supporting documentation
144	2009-10	612-800	Insurance	3-Jul-09	[REDACTED]	78,905.00	Unknown	No supporting documentation
145	2009-10	5284-H010	Freight - Air	2-Dec-09	[REDACTED]	84,210.00	[REDACTED]	Occurrence questionable
146	2009-10	5264-H170	Purchases - Other	20-Oct-09	[REDACTED]	143,738.00	Unknown	No supporting documentation
147	2009-10	5130-H190	Consultants	15-Aug-09	[REDACTED]	160,541.15	Unknown	No supporting documentation
148	2009-10	5130-H190	Consultants	8-Nov-09	[REDACTED]	175,333.00	Unknown	No supporting documentation
149	2009-10	5020-M830	Contract Employment	4-Oct-10	Reallocate [REDACTED] food expense	179,473.18	Unknown	No supporting documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Conclusion
150	2009-10	5130-Q202	Consultants	13-Aug-10	████████ Housing Projects March 31/10	215,810.90	Unknown	Incomplete documentation
151	2009-10	4045-A030	Write Down of Accounts Payable	5-Sep-10	████████ re write down	263,500.00	Unknown	No supporting documentation
152	2009-10	5282-H010	Freight - Surface	31-Mar-10	████████████████████	369,060.20	Unknown	No supporting documentation
153	2009-10	5264-F010	Purchases - Other	10-Nov-09	████████████████████ Units	379,632.95	Unknown	No supporting documentation
154	2009-10	5130-Q333	Consultants	13-Aug-10	████████████████████	634,109.95	Unknown	Incomplete documentation
155	2009-10	850-700	Amortization	31-Mar-10	REALLOCATIONS FOR FINANCIAL STATEMENTS PURPOSES	986,109.00	Unknown	No supporting documentation
156	2009-10	5211-CF00	Proceeds of long-term debt	31-Aug-10	Proceeds LTD	1,001,225.73	Unknown	No supporting documentation
157	2009-10	5262-F010	Purchases - Buildings	28-Aug-09	████████	1,105,365.00	Unknown	No supporting documentation
158	2009-10	7010-M131	Subcontracts for service deliv	31-Mar-10	To adjust INAC Revenue andSubcontract service delivery to ni	(308,725.00)	Unknown	No supporting documentation
159	2009-10	5010-A010	Wages	27-Feb-10	1050-Cheque Date 20100304	60.00	Unknown	No supporting documentation
160	2009-10	5010-A010	Wages	27-Feb-10	1050-Cheque Date 20100304	180.00	Unknown	No supporting documentation
161	2008-09	5010-A030	Wages	11-Oct-08	5520-Cheque Date 20081020	304.82	████████████████████	Complete - No issues
162	2008-09	5010-A030	Wages	11-Oct-08	5520-Cheque Date 20081020	5,080.31	████████████████████	Complete - No issues
163	2008-09	5020-F010	Contract Employment	8-Apr-08	████████████████████	12,500.00	████████████████████	Complete - No issues
164	2008-09	5020-H010	Contract Employment	2-Jul-08	████████████████████	78,150.00	████████████████████	Complete - No issues
165	2008-09	5040-M830	Honorarium	26-Aug-08	████████████████████	7,200.00	████████████████████	Complete - No issues
166	2008-09	5130-F010	Consultants	27-Aug-08	████████████████████	5,144.32	████████████████████	Complete - No issues
167	2008-09	5140-E020	Training & Advisory Services	26-Nov-08	████████████████████	18,500.00	████████████████████	Complete - No issues
168	2008-09	5252-F010	Lease/rental - Heavy Equipment	14-Oct-08	████████████████████	30,000.00	████████████████████	Complete - No issues
169	2008-09	5660-F010	Repairs/maintenance - Building	7-Oct-08	████████████████████	20,837.32	████████████████████	Complete - No issues
170	2008-09	5282-F010	Freight - Surface	15-Apr-08	████████████████████	25,350.00	████████████████████	Complete - No issues

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Conclusion
171	2008-09	5240-H195	Fuel - Other Vehicles	6-May-08	[REDACTED]	33,312.50	[REDACTED]	Incomplete documentation
172	2008-09	5264-F010	Purchases - Other	8-Sep-08	[REDACTED]	81,047.07	[REDACTED]	Incomplete documentation
173	2008-09	5010-A030	Wages	11-Oct-08	5520-Cheque Date 20081020	508.03	Unknown	No supporting documentation
174	2008-09	5010-H140	Wages	6-Dec-08	6077-Cheque Date 20081211	163.93	Unknown	No supporting documentation
175	2008-09	5010-H140	Wages	6-Dec-08	6077-Cheque Date 20081211	2,972.64	Unknown	No supporting documentation
176	2008-09	5010-H140	Wages	6-Dec-08	6077-Cheque Date 20081211	1,125.60	Unknown	No supporting documentation
177	2008-09	5010-H170	Wages	12-Apr-08	1355-Cheque Date 20080417	1,816.07	Unknown	No supporting documentation
178	2008-09	5010-H170	Wages	12-Apr-08	1355-Cheque Date 20080417	1,767.75	Unknown	No supporting documentation
179	2008-09	5010-H170	Wages	12-Apr-08	1355-Cheque Date 20080417	20,933.12	Unknown	No supporting documentation
180	2008-09	5010-H170	Wages	12-Apr-08	1355-Cheque Date 20080417	2,270.09	Unknown	No supporting documentation
181	2008-09	5020-A010	Contract Employment	1-Apr-08	[REDACTED]	6,847.60	Unknown	No supporting documentation
182	2008-09	5020-A010	Contract Employment	8-Oct-08	[REDACTED]	6,250.00	[REDACTED]	Occurrence questionable
183	2008-09	5020-F010	Contract Employment	14-Nov-08	[REDACTED]	54,000.00	Unknown	No supporting documentation
184	2008-09	5020-F010	Contract Employment	18-Nov-08	[REDACTED]	53,581.03	Unknown	No supporting documentation
185	2008-09	5020-H040	Contract Employment	10-Nov-08	[REDACTED]	13,965.00	Unknown	No supporting documentation
186	2008-09	5110-B010	Legal Fees	11-Feb-09	[REDACTED]	9,983.75	Unknown	No supporting documentation
187	2008-09	5120-A030	Audit Fees	6-Mar-09	[REDACTED]	78,082.56	Unknown	No supporting documentation
188	2008-09	5130-A010	Consultants	30-Sep-08	[REDACTED]	7,426.12	Unknown	Occurrence questionable
189	2008-09	5130-B010	Consultants	1-Oct-08	[REDACTED]	7,000.00	Unknown	Occurrence questionable
190	2008-09	5130-H190	Consultants	1-Jul-08	[REDACTED]	18,837.00	Unknown	No supporting documentation
191	2008-09	5140-B010	Training & Advisory Services	21-Nov-08	[REDACTED]	9,084.88	[REDACTED]	Occurrence questionable
192	2008-09	5240-H010	Fuel - Other Vehicles	14-Nov-08	[REDACTED]	26,313.00	Unknown	No supporting documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Conclusion
193	2008-09	5244-H900	Fuel - Heating	13-Feb-09	[REDACTED]	341,519.53	Unknown	No supporting documentation
194	2008-09	5252-A010	Lease/rental - Heavy Equipment	12-Nov-08	[REDACTED]	6,380.45	Unknown	No supporting documentation
195	2008-09	5254-B010	Lease/rental - Building	10-May-08	[REDACTED]	19,520.00	[REDACTED]	Occurrence questionable
196	2008-09	5254-D010	Lease/rental - Building	30-Oct-08	[REDACTED]	37,800.00	[REDACTED]	Occurrence questionable
197	2008-09	5262-F010	Purchases - Buildings	14-Apr-08	[REDACTED]	298,400.00	Unknown	No supporting documentation
198	2008-09	5262-F010	Purchases - Buildings	16-Apr-08	[REDACTED]	604,000.00	Unknown	No supporting documentation
199	2008-09	5262-F010	Purchases - Buildings	17-Sep-08	[REDACTED]	139,676.50	Unknown	No supporting documentation
200	2008-09	5262-F010	Purchases - Buildings	24-Oct-08	[REDACTED]	70,000.00	Unknown	No supporting documentation
201	2008-09	5262-F010	Purchases - Buildings	8-Dec-08	[REDACTED]	133,225.42	Unknown	No supporting documentation
202	2008-09	5262-F010	Purchases - Buildings	24-Feb-09	[REDACTED]	136,111.55	Unknown	No supporting documentation
203	2008-09	5264-F010	Purchases - Other	23-Oct-08	[REDACTED]	311,744.54	Unknown	No supporting documentation
204	2008-09	5264-F010	Purchases - Other	18-Nov-08	[REDACTED]	198,377.28	Unknown	No supporting documentation
205	2008-09	5270-H170	Repairs/maintenance - Other Eq	4-Mar-09	[REDACTED]	76,644.00	Unknown	No supporting documentation
206	2008-09	5272-H010	Repairs/maintenance - Heavy Eq	11-Nov-08	[REDACTED]	(10,765.42)	[REDACTED]	Incomplete documentation
207	2008-09	5280-F010	Freight - Barge	23-Oct-08	[REDACTED]	13,940.00	Unknown	No supporting documentation
208	2008-09	5410-A010	Financial services	10-Oct-08	[REDACTED]	14,962.00	Unknown	No supporting documentation
209	2008-09	5420-F010	Other Charges	3-Mar-09	[REDACTED]	21,282.00	Unknown	No supporting documentation
210	2008-09	5520-B010	Meeting Expenses	23-Sep-08	[REDACTED]	14,028.65	Unknown	No supporting documentation
211	2008-09	5530-L010	Travel - Other	27-Oct-08	[REDACTED]	7,509.60	Unknown	No supporting documentation
212	2008-09	5550-A010	Write offs	31-Mar-09		162,400.00	Unknown	No supporting documentation
213	2008-09	5550-A010	Write offs	31-Mar-09		10,000.00	Unknown	No supporting documentation
214	2008-09	5550-A010	Write offs	31-Mar-09		8,000.00	Unknown	No supporting documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Conclusion
215	2008-09	5550-A010	Write offs	31-Mar-09	31-Mar-09	128,000.00	Unknown	No supporting documentation
216	2008-09	5610-H010	Interest & Bank Charges	1-Apr-08	[REDACTED]	39,419.97	Unknown	No supporting documentation
217	2008-09	5650-A010	Donations	1-Dec-08	[REDACTED]	2,500.00	[REDACTED]	Occurrence questionable
218	2008-09	5660-A010	Program Supplies	31-Oct-08	[REDACTED]	5,000.00	Unknown	No supporting documentation
219	2008-09	5660-F010	Program Supplies	9-Jun-08	[REDACTED]	45,000.00	Unknown	No supporting documentation
220	2008-09	5660-F010	Program Supplies	11-Sep-08	[REDACTED]	40,000.00	[REDACTED]	Occurrence questionable
221	2007-08	4350-H010	Sales	31-Jul-07	Reverse [REDACTED] - part of year end entries	120,944.23	Unknown	No supporting documentation
222	2007-08	5000-CF00	Amortization	31-Mar-08	RECORD CAPITAL EXPENDITURES, AMORT TO CAPITAL FUND	3,554,677.41	Unknown	Occurrence questionable
223	2007-08	5010-A010	Wages	7-Jul-07	372-Cheque Date 20070713	80.01	Unknown	No supporting documentation
224	2007-08	5010-A010	Wages	7-Jul-07	372-Cheque Date 20070713	2,000.25	Unknown	No supporting documentation
225	2007-08	5010-A010	Wages	7-Jul-07	372-Cheque Date 20070713	200.03	Unknown	No supporting documentation
226	2007-08	5010-A010	Wages	29-Sep-07	674-Cheque Date 20071012	7,062.30	Unknown	No supporting documentation
227	2007-08	5010-A050	Wages	14-Apr-07	[REDACTED]	500.00	Unknown	No supporting documentation
228	2007-08	5010-A050	Wages	28-Apr-07	[REDACTED]	500.00	Unknown	No supporting documentation
229	2007-08	5110-B010	Legal Fees	19-Nov-07	[REDACTED]	25,000.00	Unknown	No supporting documentation
230	2007-08	5130-A030	Consultants	31-Mar-08	[REDACTED]	16,203.86	Unknown	No supporting documentation
231	2007-08	5211-CF00	Proceeds of long-term debt	31-Mar-08	RECORD DEBT SERVICE ADJUSTMENTS	732,986.35	Unknown	No supporting documentation
232	2007-08	5220-A010	Insurance	30-Apr-07	[REDACTED]	12,991.28	Unknown	No supporting documentation
233	2007-08	5220-A010	Insurance	31-May-07	[REDACTED]	12,991.28	Unknown	No supporting documentation
234	2007-08	5230-A010	Hydro	31-Mar-08	ADJUST RELATED PARTY CONTRA TO ACTUAL	39,766.46	Unknown	No supporting documentation
235	2007-08	5244-H900	Fuel - Heating	31-Mar-08	REALLOCATE [REDACTED] INVOICES	601,620.00	Unknown	No supporting documentation
236	2007-08	5250-H010	Lease/rental - Other Equipment	5-Mar-08	[REDACTED]	19,644.03	Unknown	No supporting documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Conclusion
237	2007-08	5252-H010	Lease/rental - Heavy Equipment	31-Mar-08	[REDACTED]	25,647.50	Unknown	No supporting documentation
238	2007-08	5254-B010	Lease/rental - Building	31-Mar-08	[REDACTED]	6,200.00	Unknown	No supporting documentation
239	2007-08	5264-F010	Purchases - Other	11-Feb-08	[REDACTED]	1,797,300.00	Unknown	No supporting documentation
240	2007-08	5264-H160	Purchases - Other Equipment	31-Mar-08	SET UP PURCHASE OF DUMP TRUCK	156,825.00	Unknown	No supporting documentation
241	2007-08	5280-F015	Freight - Barge	9-Nov-07	[REDACTED]	24,456.00	Unknown	No supporting documentation
242	2007-08	5520-B010	Meeting Expenses	29-Mar-08	[REDACTED]	1,086.00	Unknown	No supporting documentation
243	2007-08	5530-B010	Travel - Other	31-Mar-08	[REDACTED]	8,331.75	Unknown	No supporting documentation
244	2007-08	5530-B010	Travel - Other	28-Mar-08	[REDACTED]	21,583.80	Unknown	No supporting documentation
245	2007-08	5540-L010	Funeral Costs	1-Jun-07	Funeral Costs [REDACTED]	4,176.40	Unknown	No supporting documentation
246	2007-08	5550-A010	Write offs	31-Mar-08	ADJUST THE DOUBTFUL ACCOUNT	605,000.00	Unknown	No supporting documentation
247	2007-08	5610-A030	Interest & Bank Charges	30-Apr-07	INTEREST PAID ACCOUNT [REDACTED] BRIDGE FINANCING INTEREST	11,726.71	Unknown	No supporting documentation
248	2007-08	5610-H010	Interest & Bank Charges	31-Mar-08	[REDACTED]	1,033.37	Unknown	No supporting documentation
249	2007-08	5620-A010	Office Supplies	3-Mar-08	[REDACTED]	22,092.00	Unknown	No supporting documentation
250	2007-08	5660-A010	Program Supplies	3-Jan-08	[REDACTED]	31,298.40	Unknown	No supporting documentation
251	2007-08	5660-A010	Program Supplies	29-Feb-08	[REDACTED]	6,238.65	Unknown	No supporting documentation
252	2007-08	5660-A010	Program Supplies	31-Mar-08	ADJSUT SUBCONTRACT SERVICES	45,000.00	Unknown	No supporting documentation
253	2007-08	5660-F010	Program Supplies	28-Nov-07	[REDACTED]	82,794.39	Unknown	No supporting documentation
254	2007-08	5660-F010	Program Supplies	25-Mar-08	[REDACTED]	136,000.00	Unknown	No supporting documentation
255	2007-08	5660-F010	Program Supplies	11-Mar-08	[REDACTED]	110,743.57	Unknown	No supporting documentation
256	2007-08	5660-F015	Program Supplies	27-Sep-07	[REDACTED]	50,000.00	Unknown	No supporting documentation
257	2007-08	5660-Q350	Program Supplies	31-Mar-08	RECORD SUBDIVISION TRANS PER [REDACTED] AND ADJ 2006 VARIANCE	691,280.20	Unknown	Incomplete documentation
258	2007-08	6068-B010	[REDACTED]	25-Sep-07	[REDACTED]	2,500.00	Unknown	No supporting documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Conclusion
259	2007-08	7010-Q350	Subcontracts for service deliv	30-May-07	TRANSFER ██████████	395,000.00	Unknown	No supporting documentation
260	2007-08	7020-L030	Pmts for the benefit of indivi	1-Jun-07	█████ Summary	323,022.92	Unknown	No supporting documentation
261	2007-08	7020-L030		1-Jul-07	█████ Summary	315,954.47	Unknown	No supporting documentation
262	2007-08	7020-L030	Pmts for the benefit of indivi	1-Aug-07	█████ Summary	346,685.13	Unknown	No supporting documentation
263	2007-08	7020-L030	Pmts for the benefit of indivi	1-Sep-07	█████ Summary	300,179.49	Unknown	No supporting documentation
264	2007-08	7040-H120	Appropriations	31-Mar-08	RECORD APPROPRIATION AND TRANSFER AMONG VARIOUS PROG	1,360,343.00	Unknown	No supporting documentation
265	2007-08	720-902	██████████	31-Mar-08	To record ██████ expenses paid on behalf of ██████ by ██████	2,307,946.77	Unknown	Incomplete documentation
266	2007-08	720-902	██████████	31-Mar-08	To record ██████ expenses paid on behalf of ██████ by ██████	182,838.31	Unknown	Incomplete documentation
267	2007-08	609-800	Water/ Sewer/ Sanitation	31-Mar-08	TO ACCRUE 2008 WATER CHARGE AND TO RECORD ADD. PAYABLES	50,310.00	Unknown	No supporting documentation
268	2007-08	609-800	Water/ Sewer/ Sanitation	31-Mar-07	████████████████████	50,310.00	Unknown	No supporting documentation
269	2007-08	604-800	Building Repairs	31-Mar-08	ADJ FOR INVOICES FROM ██████████	22,689.61	Unknown	No supporting documentation
270	2007-08	603-800	Janitorial Supplies	22-Sep-07	████████████████████	20,777.72	Unknown	No supporting documentation
271	2007-08	601-850	Heating Oil	31-Mar-08	TO ACCRUE 2008 WATER CHARGE AND TO RECORD ADD. PAYABLES	49,733.28	Unknown	No supporting documentation
272	2007-08	5130-A010	Consultants	14-Jul-07	████████████████████	3,153.60	██████████	Complete - No issues
273	2007-08	5130-A010	Consultants	27-Aug-07	████████████████████	1,401.60	██████████	Complete - No issues
274	2007-08	5130-A010	Consultants	27-Aug-07	████████████████████	4,180.30	██████████	Complete - No issues
275	2007-08	5244-H900	Fuel - Heating	30-Aug-07	████████████████████	39,433.59	██████████	Complete - No issues
276	2007-08	5244-H900	Fuel - Heating	10-Sep-07	████████████████████	32,563.58	██████████	Complete - No issues
277	2007-08	5244-H900	Fuel - Heating	6-Feb-08	████████████████████	128,412.06	██████████	Complete - No issues
278	2007-08	710-900	Furniture teacherages	8-Aug-07	██████████	10,245.00	██████████	Complete - No issues
279	2007-08	605-800	Equipment Repairs	30-Jul-07	████████████████████	7,140.00	██████████	Complete - No issues

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Conclusion
280	2007-08	580-750		12-Oct-07	FUNDRAISING	22,532.00		Complete - No issues
281	2006-07	5010 A030	Wages	31-Mar-07		1,413.75	Unknown	No supporting documentation
282	2006-07	5010 A070	Salaries	29-Apr-06		1,050.00	Unknown	No supporting documentation
283	2006-07	5010 B010	Wages	13-May-06		1,923.00	Unknown	No supporting documentation
284	2006-07	5010 D010	Wages	6-Jan-07		1,715.00	Unknown	No supporting documentation
285	2006-07	5010 J120	Wages	3-Feb-07		2,115.00	Unknown	No supporting documentation
286	2006-07	5010 Q120	Wages	3-Mar-07		1,204.00	Unknown	No supporting documentation
287	2006-07	5020 B340	Contract Employment	30-Mar-07	237- 240- 8	6,150.00		Occurrence questionable
288	2006-07	5020 B340	Contract Employment	30-Mar-07	237- 240- 9	5,800.00		Occurrence questionable
289	2006-07	5020 M030	Contract Employment	18-Jul-06	38- 44- 28	9,664.67		Occurrence questionable
290	2006-07	5020 M030	Contract Employment	29-Aug-06	98- 98- 2	9,375.03		Occurrence questionable
291	2006-07	5025 Q010	Severance Pay	2-Oct-06	121- 121- 1	40,000.00		Occurrence questionable
292	2006-07	9999 A010	Suspense	31-Mar-06		50,000.00	Unknown	No supporting documentation
293	2006-07	7020 L030	Pmts for the benefit of Special Posting(s) - Previous Year	31-Mar-07	Record transactions	3,634,128.04	Unknown	No supporting documentation
294	2006-07	7010 S050	Subcontracts for Service Deliv	30-Mar-07	Pmt to	1,750,000.00	Unknown	Incomplete documentation
295	2006-07	7010 J010	Subcontracts for service deliv	7-Feb-07	FEB07 INAC TRANSFER	65,000.00	Unknown	No supporting documentation
296	2006-07	6160 L010		1-Apr-06	38- 44- 16	1,127.78		Occurrence questionable
297	2006-07	6160 L010		10-May-06	14- 20- 28	1,127.78		Occurrence questionable
298	2006-07	6068 J120		31-Oct-06	Unrecorded October charges	756.00	Unknown	No supporting documentation
299	2006-07	5670 F010	Miscellaneous	7-Nov-06	TO CLEAR A/R	6,402.38	Unknown	No supporting documentation
300	2006-07	5660 Y077	Program Supplies	30-Mar-07	47- 47- 1	13,308.16	Unknown	No supporting documentation
301	2006-07	5660 Y036	Program Supplies	30-Mar-07		39,160.75	Unknown	No supporting documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Conclusion
302	2006-07	5660 Y026	Program Supplies	30-Mar-07	██████████	44,862.99	Unknown	No supporting documentation
303	2006-07	5660 S050	Program Supplies	6-Dec-06	83- 90- 77	365,000.00	Unknown	No supporting documentation
304	2006-07	5660 H175	Program Supplies	30-Mar-07	138- 147- 14	24,395.60	Unknown	No supporting documentation
305	2006-07	5660 H175	Program Supplies	30-Mar-07	138- 147- 17	48,662.52	Unknown	No supporting documentation
306	2006-07	5660 B090	Program Supplies	30-May-06	████████████████████	83,000.00	██████████	Occurrence questionable
307	2006-07	5620 A010	Office Supplies	30-Mar-07	238- 241- 1	3,538.24	██████████	No supporting documentation
308	2006-07	5610 Q010	Interest & Bank Charges	30-Mar-07	146- 155- 2	24,200.21	Unknown	No supporting documentation
309	2006-07	5530 A060	Travel - Other	27-Jun-06	56- 57- 2	11,109.63	██████████	Occurrence questionable
310	2006-07	5510 H910	Non staff travel	12-Jan-07	172- 176- 8	5,090.00	██████████	Occurrence questionable
311	2006-07	5420 R110	Other Charges	31-Mar-07	Record Fin & Admin charges	24,030.00	Unknown	No supporting documentation
312	2006-07	5410 D010	Financial services	31-Mar-07	Accrue Fin Serv ██████	12,731.00	Unknown	No supporting documentation
313	2006-07	5410 D010	Financial services	31-Mar-07	Record Fin & Admin charges	12,527.65	Unknown	No supporting documentation
314	2006-07	5280 R070	Freight - Barge	23-Nov-06	75- 82- 35	5,820.80	Unknown	No supporting documentation
315	2006-07	5276 A030	Repairs/maintenance - Computer	30-Sep-06	██████████	15,000.00	Unknown	No supporting documentation
316	2006-07	5274 R040	Repairs/maintenance - Building	7-Nov-06	TO CLEAR ██████ A/R	86,630.47	Unknown	No supporting documentation
317	2006-07	5274 Q153	Repairs/maintenance - Building	7-Nov-06	TO CLEAR ██████ A/R	92,999.57	Unknown	No supporting documentation
318	2006-07	5264 R086	Purchases - Other	17-Feb-07	101- 106- 97	113,076.00	Unknown	No supporting documentation
319	2006-07	5252 Q150	Lease/rental - Heavy Equipment	28-Feb-07	██████████	523,248.89	Unknown	No supporting documentation
320	2006-07	5252 Q150	Lease/rental - Heavy Equipment	30-Jan-07	106- 115- 1	344,294.65	Unknown	No supporting documentation
321	2006-07	5244 Q900	Fuel - Heating	14-Feb-07	101- 106- 30	525,000.00	Unknown	No supporting documentation
322	2006-07	5244 A010	Fuel - Heating	28-Sep-06	54- 61- 6	525,000.00	Unknown	No supporting documentation
323	2006-07	5220 A010	Insurance	31-Dec-06	██████████	12,991.28	Unknown	No supporting documentation
324	2006-07	5210 H129	Mortgage Payments	30-Mar-07	██████████	151,091.40	Unknown	No supporting documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Conclusion
325	2006-07	445-700	Administration Travel	19-Dec-06	[REDACTED]	1,054.00	Unknown	No supporting documentation
326	2006-07	511-500	Student room, board & travel	7-Jun-06	[REDACTED]	3,630.00	Unknown	No supporting documentation
327	2006-07	720-900	New School	31-Mar-07	Capitalize new school expenses (legal and consulting)	108,340.25	Unknown	No supporting documentation
328	2006-07	726-900	Oil Cleanup - Teacherage	3-May-06	[REDACTED]	60,000.00	[REDACTED]	Occurrence questionable
329	2006-07	614-400	Community Education	31-Mar-07	Reallocate [REDACTED] funding per discussion with [REDACTED]	37,667.50	Unknown	No supporting documentation
330	2006-07	5020 B110	Contract Employment	5-Jun-06	40- 41- 2	8,400.00	[REDACTED]	Complete - No issues
331	2006-07	7010 J010	Subcontracts for service deliv	16-Mar-07	130- 139- 2	20,709.77	[REDACTED]	Complete - No issues
332	2006-07	5660 R090	Program Supplies	13-Sep-06	54- 61- 38	36,036.00	[REDACTED]	Complete - No issues
333	2006-07	5660 Q100	Program Supplies	15-Apr-06	31- 37- 49	36,036.00	[REDACTED]	Complete - No issues
334	2006-07	5284 H175	Freight - Air	22-Jan-07	91- 98- 2	14,283.30	[REDACTED]	Complete - No issues
335	2006-07	5264 Q170	Purchases - Other	23-Feb-07	118- 127- 1	22,861.80	[REDACTED]	Complete - No issues
336	2006-07	5254 M040	Lease/rental - Building	5-May-06	16- 17- 5	3,000.00	[REDACTED]	Complete - No issues
337	2006-07	5254 M040	Lease/rental - Building	1-Jun-06	38- 39- 1	3,000.00	[REDACTED]	Complete - No issues
338	2006-07	414-800	Maintenance Salary	23-Sep-06	[REDACTED]	1,224.08	[REDACTED]	Complete - No issues
339	2006-07	416-800	Casual Labour	11-Aug-06	[REDACTED]	1,048.32	[REDACTED]	Complete - No issues
340	2006-07	5040 J010	Honorarium	23-Feb-07	116- 125- 4	1,200.00	[REDACTED]	Incomplete documentation
341	2005-06	5010 B110	Wages	2-Apr-05	[REDACTED]	1,105.96	Unknown	No supporting documentation
342	2005-06	5010 B110	Wages	16-Apr-05	[REDACTED]	1,157.40	Unknown	No supporting documentation
343	2005-06	5010 B110	Wages	30-Apr-05	[REDACTED]	1,195.98	Unknown	No supporting documentation
344	2005-06	5020 J120	Contract Employment	2-Dec-05	120- 126- 3	2,692.20	Unknown	No supporting documentation
345	2005-06	5020 J120	Contract Employment	19-Dec-05	131- 136- 1	2,692.20	Unknown	No supporting documentation
346	2005-06	5035 F010	Hydro Inspections/Hookups	1-Apr-05	18- 28- 47	3,286.13	Unknown	No supporting documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Conclusion
347	2005-06	5095 D010	Benefits Charge	31-Mar-06	Record benefits charge @ YE	10,939.83	Unknown	No supporting documentation
348	2005-06	5110 B010	Legal Fees	24-Feb-06	57- 73- 5	4,394.40	Unknown	No supporting documentation
349	2005-06	5130 A060	Consultants	20-Jul-05	54- 55- 5	7,000.00	██████████	Occurrence questionable
350	2005-06	5130 B010	Consultants	31-Mar-06	RECORD CURRENT YEAR ADD A/P	26,570.70	Unknown	No supporting documentation
351	2005-06	5130 B160	Consultants	31-Mar-06	24- 29- 2	149,350.00	Unknown	No supporting documentation
352	2005-06	5130 S050	Consultants	31-Mar-06	RECORD SUBDIVISION TRANSACTION	352,313.98	Unknown	No supporting documentation
353	2005-06	5210 H129	Mortgage Payments	1-Jul-05	Jul 1 - █████	13,104.66	Unknown	No supporting documentation
354	2005-06	5210 H139	Mortgage Payments	30-Jan-06	██████████	4,424.02	Unknown	No supporting documentation
355	2005-06	5220 A010	Insurance	30-Aug-05	████████████████████	33,165.00	Unknown	No supporting documentation
356	2005-06	5220 H129	Insurance	31-Mar-06	REALLOCATE HOUSE INSURANCE PREM	13,900.00	Unknown	No supporting documentation
357	2005-06	5230 Q010	Hydro	31-Mar-06	Distriibute balance of acct	24,746.71	Unknown	No supporting documentation
358	2005-06	5230 R070	Hydro	31-Mar-06	RECORD CURRENT YEAR ADD A/P	12,037.36	Unknown	No supporting documentation
359	2005-06	5240 Q010	Fuel - Other Vehicles	31-Aug-05	21- 31- 1	960.00	Unknown	No supporting documentation
360	2005-06	5250 Q110	Lease/rental - Other Equipment	10-Feb-06	157- 163- 5	1,200.00	Unknown	No supporting documentation
361	2005-06	5250 R090	Lease/rental - Other Equipment	28-Apr-05	238- 243- 1	20,700.00	██████████	Occurrence questionable
362	2005-06	5252 Q010	Repairs/maintenance Heavy Equi	10-Feb-06	56- 70- 15	13,975.88	Unknown	No supporting documentation
363	2005-06	5270 B080	Repairs/Maintenance - Other Re	27-Feb-06	51- 47- 3	6,059.50	Unknown	No supporting documentation
364	2005-06	5280 Q010	Freight - Barge	3-May-05	21- 31- 18	14,654.72	Unknown	No supporting documentation
365	2005-06	5280 S030	Freight - Barge	31-Mar-06	██████████ DO NOT POST	104,368.38	Unknown	No supporting documentation
366	2005-06	5284 F010	Freight - Air	31-Mar-06	67- 85- 13	1,269.75	Unknown	No supporting documentation
367	2005-06	5410 A010	Financial services	31-Mar-06	Record Financial Services	57,760.37	Unknown	No supporting documentation
368	2005-06	5410 G010	Financial services	31-Mar-06	Adjust charges G010	16,929.00	Unknown	No supporting documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Conclusion
369	2005-06	5410 L040	Financial services	31-Mar-06	Record Financial Services	10,747.92	Unknown	No supporting documentation
370	2005-06	5420 Q010	Other Charges	31-Mar-06	Record Administration Charges	82,845.82	Unknown	No supporting documentation
371	2005-06	5530 B010	Travel - Other	30-Nov-05	46- 61- 28	19,626.00	Unknown	No supporting documentation
372	2005-06	5550 A010	Write offs	21-Nov-05	BALANCE OF ██████████	1,816.84	Unknown	No supporting documentation
373	2005-06	5550 A010	Write offs	31-Mar-06	Write off portion of ██████ AR	24,880.49	Unknown	No supporting documentation
374	2005-06	5660 B090	Program Supplies	3-Mar-06	51- 47- 10	26,000.00	██████████	Occurrence questionable
375	2005-06	5660 H910	Program Supplies	30-Jun-05	██████████	100,000.00	Unknown	No supporting documentation
376	2005-06	7010 J010	Subcontracts for service deliv	31-Mar-06	████ TRANSFER MARCH 06	75,000.00	Unknown	No supporting documentation
377	2005-06	7010 J060	Subcontracts for service deliv	30-May-05	██████████	59,600.00	Unknown	No supporting documentation
378	2005-06	6063 Q010	██████████	10-Feb-06	54- 68- 7	3,276.36	Unknown	No supporting documentation
379	2005-06	5660 F010	Program Supplies	31-Oct-05	██████████	50,000.00	██████████	Occurrence questionable
380	2005-06	5610 F010	Interest & Bank Charges	12-Sep-05	22- 32- 15	11,052.88	██████████	Occurrence questionable
381	2005-06	5550 R070	Write offs	31-Mar-06	RPC2 4	232,000.00	Unknown	No supporting documentation
382	2005-06	5540 L010	Funeral Costs	7-Jul-05	46- 46- 1	6,870.50	██████████	Occurrence questionable
383	2005-06	5130 Q010	Consultants	31-Mar-06	66- 84- 2	5,000.00	Unknown	No supporting documentation
384	2005-06	5010 Q150	Wages	18-Mar-06	██████████	1,645.80	Unknown	No supporting documentation
385	2005-06	827-900	Temporary School Contingency	31-Mar-06	CAPITALIZE ██████ FACILITIES FUNDING	375,141.40	Unknown	No supporting documentation
386	2005-06	720-900	New School	31-Mar-06	REALLOCATE CURRENT AND PRIOR YR EXPENSES FOR NEW SCHOOL	165,157.15	Unknown	No supporting documentation
387	2005-06	710-900	Furniture teacherages	1-Sep-05	██████████	44,493.36	Unknown	No supporting documentation
388	2005-06	605-800	Equipment Repairs	31-Mar-06	RECORD ADDITIONAL PAYABLES	25,807.00	Unknown	No supporting documentation
389	2005-06	530-400	Tuition	11-Jul-05	██████████	4,548.48	Unknown	No supporting documentation
390	2005-06	510-400	Seasonal Travel	21-Jun-05	██████████	2,140.00	Unknown	No supporting documentation

Sample #	Fiscal Year	Account	Account Description	Date	Description	Amount	Vendor	Conclusion
391	2005-06	479-700	Bookkeeping fees	31-May-05	██████████████████	10,385.00	Unknown	No supporting documentation
392	2005-06	470-700	Consulting	27-Sep-05	██████████████████	23,290.91	Unknown	No supporting documentation
393	2005-06	451-700	Travel - ██████	1-Feb-06	██████████████████	19,626.00	Unknown	No supporting documentation
394	2005-06	5110 J120	Legal Fees	4-Apr-05	73- 98- 45	44,067.50	██████████████████	Complete - No issues
395	2005-06	5110 J120	Legal Fees	23-Jun-05	10- 14- 10	80,811.86	██████████████████	Complete - No issues
396	2005-06	5130 A060	Consultants	28-Jun-05	57- 35- 5	11,550.00	██████████████████	Complete - No issues
397	2005-06	5130 A060	Consultants	8-Aug-05	64- 65- 3	7,350.00	██████████████████	Complete - No issues
398	2005-06	5240 R040	Fuel - Other Vehicles	11-May-05	1- 1- 40	4,394.61	██████████████████	Complete - No issues
399	2005-06	5230 R070	Hydro	1-Sep-05	18- 28- 59	4,560.15	██████████████████	Complete - No issues
400	2005-06	605-800	Equipment Repairs	7-Feb-06	██████████████████	89,449.29	██████████████████	Complete - No issues

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