

Appendix A: Audit Report Template

To the Ministry of Training, Colleges and Universities:

We have audited [name of private institution]'s compliance with Graduation Rate and Graduate Employment Rate Data Files reporting requirements, including [name of private institution]'s reporting of all entrants and graduates for Graduation Window and Graduate Employment Window, for the period ended [fiscal year end], as set out under the applicable *Key Performance Indicators Operating Procedure* and *Key Performance Indicator Audit Guidelines*. Compliance with the above referenced documents is the responsibility of the management of the private institution. Our responsibility is to express an opinion on the compliance of the private institution in reporting its enrolment and graduate data based on our audit.

Our audit was conducted in accordance with generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance of whether the reported enrolment and graduate data, as listed in Schedule A, complied with the reporting requirements set out in the applicable *Key Performance Indicator Operating Procedures* and *Key Performance Indicator Audit Guidelines*. Such an audit includes examining, on a test basis, evidence supporting compliance, evaluating the overall compliance with these criteria, and where applicable, assessing the accounting principles used and significant estimates made by management.

In our opinion, [enter name of private institution] for the period ended [fiscal year end date] is in compliance, in all material respects, with enrolment and graduate reporting requirements set out in the applicable *Key Performance Indicator Operating Procedures* and *Key Performance Indicator Audit Guidelines*.

City

(Signed) Date
Licensed Public Accountant

SCHEDULE A: AUDITED FILE SAMPLE

Audited File (Reference File Number)	File Status (Original "O" versus Finalized "F")	Further Information / Summary of Corrections

SCHEDULE B: ERRORS & OMISSIONS REPORT

Field	Count
Number of Students Recorded On Original File	
Number of Programs Recorded On Original File	
Number of Students with 1 or more Content Errors on Original File	
Number of Students Included in Error on Original File and deleted from corrected Finalized File	
Number of Missing Students added to corrected Finalized File	
Number of Missing Programs with Enrolments/Graduates added to corrected Finalized File	
Number of Students on corrected Finalized File	
Number of Programs on corrected Finalized File	
Total Number of Students in corrected Finalized File Meeting Definition of Enrolment	
Total Number of Students in corrected Finalized File Meeting Definition of Graduate	

Note: the Errors & Omissions Report is not limited to the table illustrated above, and should include all auditor's notes and findings for errors in addition to completing the Count fields in the table above.