



C.C.L. Chartered Professional Accountants
Professional Corporation
(Member of LAWCPA network)

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February 6, 2019

Mr. David Hessels
Economic Partnership Advisor
BIA Office
City of Toronto
Economic Development & Culture
77 Elizabeth St. 2nd Floor
Toronto, Ontario
M5G 1P4

Dear Sir,

Re: Queen Street West Business Improvement Area

Please be advised that, during our audit of the December 31, 2017 financial statements of Queen Street West Business Improvement Area. We have identified the following which are required to be brought to the Board of the BIA:

- In order to ensure timely completion of the audit, records should be ready no later than end of February.
- The Board should make sure all supporting documents, which should include but not limited to bank statements with cancelled cheques and suppliers' invoices, be properly maintained and readily available for the audit and the authorities.

Should you have any further questions, please do not hesitate to contact us.

Yours very truly,
C.C.L. Chartered Professional Accountants Professional Corporation

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