

Appendix A

RAFIQ DOSANI, B.Comm. CPA, CA
CHARTERED PROFESSIONAL ACCOUNTANT

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September 19, 2021

Ms. Sandra Califaretti,
Director of Accounting
14th Floor, Metro Hall
55 John Street, 14th Floor
TORONTO, ON M5V 3C6

Dear Ms. Califaretti

MANAGEMENT LETTERS YEAR ENDED DECEMBER 31, 2020

The audits of the financial statements of the following Business Improvement Areas (BIAs) for the year ended December 31, 2020 have been completed:

- Baby Point Gates BIA
- Bayview Leaside BIA
- Bloor By The Park BIA
- Bloor Street BIA
- Bloor West Village BIA
- Bloor-Yorkville BIA
- Broadview Danforth BIA
- Cabbagetown BIA
- Church-Wellesley BIA
- Chinatown BIA
- Crossroads of the Danforth BIA
- Danforth Mosaic BIA
- Danforth Village BIA
- Duke Heights BIA
- Dupont By The Castle BIA
- Eglinton Hill BIA
- Forest Hill BIA
- Greektown on the Danforth BIA
- Harbord Street BIA

- Hillcrest Village BIA
- Korea Town BIA
- Leslieville BIA
- Little Italy BIA
- Little Portugal on Dundas BIA
- Marketo District BIA
- Mount Dennis BIA
- Mount Pleasant Village BIA
- Oakwood Village BIA
- Pape Village BIA
- Parkdale Village BIA
- Queen Street West BIA
- Riverside District BIA
- Roncesvalles Village BIA
- Rosedale Main BIA
- Sheppard East Village BIA
- St. Clair Gardens BIA
- St. Lawrence Market Neighbourhood BIA
- The Eglinton Way BIA
- The Kingsway BIA
- The Waterfront BIA
- Upper Village BIA
- Uptown Yonge BIA
- Wexford Heights BIA
- Yonge-Lawrence BIA

The primary purpose of the audits was to express an opinion on the financial position of the BIAs as at that date and on the results of their operations for the year then ended.

Given the test nature of my audits, you will appreciate that reliance must be placed on adequate methods of internal control as the Business Improvement Areas' principal safeguard against irregularities which a test examination may not disclose.

During the course of the audits I followed up actions taken on recommendations made in the previous management letters and noted that BIAs have implemented all of my recommendations. In addition, no new significant issues were identified to warrant management letter comments. Accordingly, no management letters were issued for the above-mentioned Business Improvement Areas.

Yours truly,



Rafiq Dosani

RAFIQ DOSANI, B.Comm. CPA, CA
CHARTERED PROFESSIONAL ACCOUNTANT

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Toronto, Ontario M2M 2E3
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September 24, 2021

Ms. Sandra Califaretti,
Director of Accounting
14th Floor, Metro Hall
55 John Street, 14th Floor
TORONTO, ON M5V 3C6

Dear Ms. Califaretti

**MANAGEMENT LETTERS
YEAR ENDED DECEMBER 31, 2020**

The audits of the financial statements of the following Business Improvement Areas (BIAs) for the year ended December 31, 2020 have been completed:

- College Promenade BIA
- College West BIA
- Corso Italia BIA
- Emery Village BIA
- Fairbank Village BIA

The primary purpose of the audits was to express an opinion on the financial position of the BIAs as at that date and on the results of their operations for the year then ended.

Given the test nature of my audits, you will appreciate that reliance must be placed on adequate methods of internal control as the Business Improvement Areas' principal safeguard against irregularities which a test examination may not disclose.

During the course of the audits I followed up actions taken on recommendations made in the previous management letters and noted that BIAs have implemented all of my recommendations. In addition, no new significant issues were identified to warrant management letter comments. Accordingly, no management letters were issued for the above-mentioned Business Improvement Areas.

Yours truly,


Rafiq Dosani