

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

90 Risebrough Avenue  
Toronto, Ontario M2M 2E3  
Telephone: (416) 221 - 4095  
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E-mail: dosani23@sympatico.ca

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September 14, 2022

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

Dear Ms. Califaretti

**MANAGEMENT LETTERS  
YEAR ENDED DECEMBER 31, 2021**

The audits of the financial statements of the following Business Improvement Areas (BIAs) for the year ended December 31, 2021 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
- Bloorcourt Village BIA
- Broadview Danforth BIA
- Cabbagetown BIA
- Chinatown BIA
- Church Wellesley BIA
- City Place and Fort York BIA
- Corso Italia BIA
- Crossroads of the Danforth BIA
- Danforth Mosaic BIA
- Danforth Village BIA
- Duke Heights BIA
- Dupont by the Castle BIA
- Eglinton Hill BIA
- Emery Village BIA

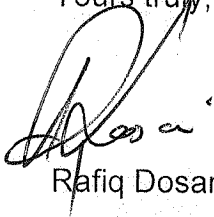
- Fairbank Village BIA
- Forest Hill Village BIA
- Greektown on the Danforth BIA
- Harbord Street BIA
- Hillcrest Village BIA
- Junction Gardens BIA
- Leslieville BIA
- Little Italy BIA
- Little Portugal on Dundas BIA
- Mirvish Village BIA
- Mount Dennis BIA
- Mount Pleasant BIA
- Pape Village BIA
- Parkdale Village BIA
- Queen Street West BIA
- Regal Heights Village BIA
- Riverside District BIA
- Roncesvalles Village BIA
- Rosedale Main Street BIA
- Sheppard East Village BIA
- St. Clair Gardens BIA
- St. Lawrence Market Neighbourhood BIA
- The Beach BIA
- The Kingsway BIA
- The Waterfront BIA
- Upper Village BIA
- Uptown Yonge BIA
- Weston Village BIA
- Wexford Heights BIA
- Wychwood Heights BIA
- Yonge Lawrence BIA
- Willowdale 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,

A handwritten signature in black ink, appearing to read 'Rafiq Dosani', written in a cursive style.

Rafiq Dosani

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October 27, 2022

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

Dear Ms. Califaretti

**MANAGEMENT LETTERS  
YEAR ENDED DECEMBER 31, 2021**

The audits of the financial statements of the following Business Improvement Areas (BIAs) for the year ended December 31, 2021 have been completed:

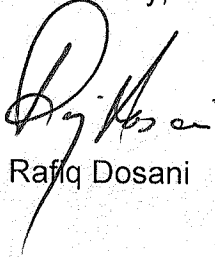
- Albion Islington Square BIA
- College Promenade BIA
- Dovercourt Village BIA
- Gerrard India Bazaar BIA
- Kennedy Road BIA
- Korea Town BIA
- Long Branch BIA
- Marketo District BIA
- Oakwood Village BIA
- The Eglinton Way BIA
- Village of Islington BIA
- West Queen West BIA

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Rafiq Dosani

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Toronto, Ontario M2M 2E3  
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December 15, 2022

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

Dear Ms. Califaretti

**MANAGEMENT LETTERS  
YEAR ENDED DECEMBER 31, 2021**

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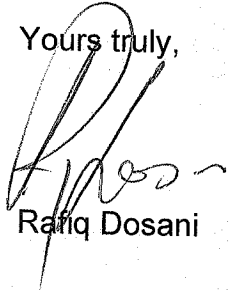
- College West BIA
- Mimico By The Lake BIA
- Mimico Village BIA
- Shopthequeensway.com BIA
- Wilson Village BIA
- Yonge & St. Clair BIA

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Yours truly,

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Rafiq Dosani