DOYLE & COMPANY
CHARTERED PROFESSIONAL ACCOUNTANTS

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December 15, 2020

APPENDIX "A"

THE MAYOR AND COUNCIL
Village of Rycroft
P.O. Box 360
4703 – 51 Street
Rycroft, Alberta T0H 3A0

Re: Auditor Independence with Respect to the Village of Rycroft

We have been engaged to audit the consolidated financial statements of the Village of Rycroft for the year ended December 31, 2020.

Canadian Auditing Standards require that we communicate at least annually with you regarding all relationships between the Village of Rycroft and our firm that, in our professional judgement, may reasonably be thought to bear on our independence. In determining which relationships to report, these standards require us to consider relevant rules and related interpretations prescribed by the Chartered Professional Accountants of Alberta and applicable legislation, covering such matters as:

- holding a financial interest, either directly or indirectly, in a client;
- holding a position, either directly or indirectly, that gives the right or responsibility to exert significant influence over the financial or accounting policies of a client;
- personal or business relationships of immediate family, close relatives, partners or retired partners, either directly or indirectly, with a client;
- economic dependence on a client; and
- provision of services in addition to the audit engagement.

We have prepared the following comments to facilitate our discussion with you regarding independence matters arising since January 01, 2020.

We are not aware of any relationships between the Village of Rycroft and us that, in our professional judgement, may reasonably be thought to bear on our independence to date.

Canadian Accounting Standards require that we confirm our independence to the Mayor and Council. However, since the Rules of Professional Conduct of the Chartered Professional Accountants of Alberta deal with the concept of independence in terms of objectivity, our confirmation is to be made in that context. Accordingly, we hereby confirm that we are objective with respect to the Village of Rycroft within the meaning of the Rules of Professional Conduct of the Chartered Professional Accountants of Alberta.

This report is intended solely for the use of the Mayor and Council and management within the Village of Rycroft and should not be used for any other purpose.

Yours truly,

DOYLE & COMPANY

Allen Lee, CPA, CMA
AL/bb