



## AUDITOR'S REPORT

To the Board of Canadian Ski Instructors' Alliance Alberta,

We have completed a review of the financial statements of the Canadian Ski Instructors' Alliance Alberta society ("the society"), which comprise the balance sheet as of May 31, 2023, and the statement of Income (Loss) for the year then ended.

The Society's treasurer is responsible for the preparation of these financial statements in accordance with the Canadian Generally Accepted Accounting Standards relevant for nonprofit organizations, and for such internal control as the Society's management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In line with the Society's bylaws and the requirement stipulated in Section 25 of the Alberta Societies Act and the Alberta Regulation 122/2000, Societies Act 1(4), we, members in good standing, have been appointed by the members to perform an audit of the Society's financial accounts. Our responsibility is to audit the accounts by reviewing a sample of transactions to determine whether the accounting policies have been followed, to review the accuracy of the transactions and to obtain reasonable assurance about whether the financial statements are free from material misstatement. Transactions are selected based on an assessment of the most significant risks of material misstatement, whether due to fraud or error. Each selected transaction is then assessed against the audit evidence supporting the amounts in the financial statements.

Our audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statements.

We note that the society has not defined any accounting policies which we could review, assess for appropriateness, and use to assess the sample transactions. Accounting policies are rules and guidelines that the Society should select for use in preparing and presenting its financial statements. They are important, as they set a framework and provide comparable and consistent standard financial statements across years.

In our view, except for the lack of defined accounting policies, the audit evidence we have obtained is sufficient and appropriate to opine that the financial statements present fairly, in all material respects, the financial position of the Canadian Ski Instructors' Alliance Alberta as of May 31, 2023, and the statement of income for the year then ended.

Steffan Shaw  
Member and Chair of the Board

Gerald Anicia  
Member