



Toronto West TSO  
Mississauga ON L5R 4B4

June 09, 2016

ATTENTION: WILLIAM SMEATON  
NIAGARA PENINSULA CONSERVATION AUTHORITY  
3RD FLOOR  
250 THOROLD W  
WELLAND ON L3C 3W2

Account Number

10777 3624 RP0001

**RECEIVED** *ls*

DATE: JUN 14 '16 PM 2:36

To:  CHAIR, NPCA  
 CAO OFFICE  CORP. SERVICES  
 WATERSHED  OPERATIONS

Dear Sir or Madam:

Subject: Trust accounts examination - Payroll

This letter is to inform you that trust examiner K. Dion will be going to your place of business at 250 Thorold W. 3rd fl, Welland ON L3C 3W2 on July 12, 2016 at 10:00 am to examine your payroll books and records.

The Income Tax Act, Canada Pension Plan, Employment Insurance Act, and the Excise Tax Act say that you must keep a copy of your books and records and that an officer of the Canada Revenue Agency may examine them.

On the day of the examination, please have the following books and records available for the period 2015-01-01 to 2016-06-30:

- general ledger and subsidiary ledgers;
- payroll journals including salaries, wages, and commissions for the period;
- breakdown of remittance amounts (CPP, EI and TAX);
- details of payments to subcontractors and casual labour;
- cash receipts and disbursements journal;
- shareholders loan journal;
- corporation documents (minute book, director registry);
- bank statements and cancelled cheques;
- current list of accounts receivable (including credit card and merchant numbers);
- list of all the taxable benefits for all employees, shareholders, directors, and other person(s);

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- automobile lease and purchase agreements, including contracts and logbook(s);
- most recent financial statements or Form T2125, Statement of Business Activity or Professional Activities;
- list of assets.

It is also important that a director or owner of the business be present for the examination to answer questions.

We may take legal action without further notice if you do not respond to this request.

For more information, call K. Dion directly at 905-933-6238.

Yours truly,

A. Gerdevich  
Trust Exam Compliance Officer

- SPEAK TO KATHY DION  
DIRECTLY ON JUNE 15 2016  
& CONFIRMED AUDIT DATE.  
FOCUS IS ON CASUAL - JANUARY - MAY  
REMITTANCE FILES. SUPPORT 2016  
ETC.  
WILL BE HERE ON JULY 12TH  
2  
D FILES FOR  
JAN - MAY 2016