

AUDIT REQUIREMENTS

The following requirements of the application will be audited by KPMG:

1. We confirmed the existence of a written disaster recovery procedure in place through review of Company documentation.
2. We confirmed the Company's disclosed funds segregation procedures verbally with the Company's accountant and reviewed documentation relating to these procedures.
3. We confirmed the Company's disclosed client/insurer funds reconciliation procedures and client fund protection internal controls with the Company's accountant.
4. We confirmed that client/insurer accounting records are current and available for audit by their clients and insurers, with the Company's accountant.

Audit Issues that are Best Practices, as recommended by the Association

1. We confirmed the existence of written administration agreements through the random selection of three clients/insurers from Company provided listings and review of signed administration agreements provided by the Client.
 2. We examined the Company's written policy regarding retention and destruction of plan member documents.
 3. We reviewed the Company's documented administration and data processing procedures for benefits administration, as well as the program for employee training (if applicable).
 4. We reviewed the Company's documented administration and data processing procedures for pension administration, as well as the program for employee training (if applicable).
 5. We reviewed the Company's documented administration and data processing procedures for claims administration, as well as the program for employee training (if applicable).
 6. We confirmed the use of the following specialists: Dental Consultant, Medical Consultant, Rehabilitation Consultant and Paramedical Consultant through consultation with the above specialist(s) identified by the applicant.
 7. Documented Privacy Guidelines in accordance with the PIPEDA act.
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