

CANADIAN SCHOOL BOARDS ASSOCIATIONS
L'ASSOCIATION CANADIENNE DES COMMISSIONS
CONSEILS SCOLAIRES
FINANCIAL STATEMENTS
MARCH 31, 2023

Draft for discussion only

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INDEPENDENT AUDITOR'S REPORT

To the Directors of
Canadian School Boards Associations
L'Association canadienne des commissions/conseils scolaires

Opinion

We have audited the financial statements of Canadian School Boards Associations - L'Association canadienne des commissions/conseils scolaires (the Association), which comprise the balance sheet as at March 31, 2023, and the statements of operations, changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of the Association as at March 31, 2023, and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Statements section of our report. We are independent of the Association in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Matters

The financial statements of Canadian School Boards Associations - L'Association canadienne des commissions/conseils scolaires for the year ended March 31, 2022 were audited by the firm FL Fuller Landau LLP whose practice now operates under BDO Canada LLP and who expressed an unqualified opinion on June 27, 2022.

[Unanticipated paragraph - Type your text].

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of the financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

