

Auditor's report on compliance with the Local Authorities Pension Plan Pension e-guide

To the Manager, Employer Services
Alberta Pensions Services Corporation

We have audited Strathcona County's (the "County") compliance as at December 31, 2019 with the requirements set forth in the Local Authorities Pension Plan Pension e-guide and instructions received from Alberta Pensions Services Corporation. Compliance with the criteria established in the aforementioned agreement is the responsibility of the management of the County. Our responsibility is to express an opinion on this compliance based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the County has complied with the criteria established by the agreement referred to above. Such an audit includes examining, on a test basis, evidence supporting compliance, and evaluating the overall compliance with these criteria, and where applicable, assessing the accounting principles used and significant estimates made by management.

In our opinion, as at December 31, 2019, Strathcona County is in compliance, in all material respects, with the criteria established in the Local Authorities Pension Plan Pension e-guide.

Edmonton, Canada
May 14, 2020

Chartered Professional Accountants