



McCOLL TURNER^{LLP}
CHARTERED PROFESSIONAL ACCOUNTANTS

362 Queen Street
Peterborough, ON
K9H 3J6

P: 705.743.5020
F: 705.743.5081
E: info@mccollturner.com
www.mccollturner.com

March 9, 2017

Mr. Tim Pidduck, General Manager
The Crowe Valley Conservation Authority
70 Hughes Lane
PO Box 416
MARMORA, ON K0K 2M0

Dear Mr. Pidduck:

We have recently completed our audit of the financial statements of The Crowe Valley Conservation Authority for the year ended December 31, 2016. As part of our audit, we reviewed the accounting procedures and evaluated the effectiveness of the existing system for internal control. This was done to establish a basis for relying on the system in determining the nature, timing and extent of the other auditing procedures necessary to enable us to express an opinion on the Authority's financial statements and otherwise assist us in planning and performing the audit.

We are pleased to report that the results of our procedures performed during the current audit indicated that there were no internal control deficiencies requiring management's attention.

We also take this opportunity to record our appreciation for the co-operation and assistance that we continue to receive from you and your staff during the course of our work.

Yours sincerely,

McCOLL TURNER LLP

John A. West, CPA, CA
Licensed Public Accountant
Partner

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