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## INDEPENDENT AUDITORS' REPORT ON THE COMPLIANCE WITH AGREEMENT

### To the Residents of The Rural Municipality of Warren Grove,

We have audited The Rural Municipality of Warren Grove's compliance as at March 31, 2020 with the criteria establish by the terms and conditions described in Sections 3.1, 3.5, 3.8 and Parts 1 and 2 of Schedule C of the Notional Capital Investment Plan Agreement and Parts 1 and 2 of Schedule C of the Canada - Prince Edward Island Administration Agreement on the Gas Tax Fund dated June 27, 2014 (the "Agreements"). Compliance with the criteria established by the provisions of the Agreements is the responsibility of the management of The Rural Municipality of Warren Grove. Our responsibility is to express an opinion of 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 Rural Municipality of Warren Grove complied with the criteria established by the provisions of the agreements referred to above. Such an audit included examining, on a test basis, evidence supporting compliance, evaluating the overall compliance with the agreement, and where applicable, assessing the accounting principles used and significant estimates made by management.

In our opinion, as at March 31, 2020, The Rural Municipality of Warren Grove is in compliance, in all material respects, with the criteria established by the terms and provision described in Sections 3.1, 3.5, 3.8 and Parts A.1, A.2, A.4, A.7, A.9, B.1 and B.2 of Schedule D and Parts 1 and 2 of Schedule C of these agreements.

SEPTEMBER 10, 2020  
STRATFORD, PEI

A handwritten signature in cursive script that reads 'Bradley Handrahan'.

CHARTERED PROFESSIONAL ACCOUNTANTS