



November 2, 2018

Review observations letter

The Board of Directors
WORLD FEDERALIST MOVEMENT - CANADA
110-323 Chapel Street
Ottawa Ontario
K1N 7Z2

Dear Board Members:

The objective of a review is to enable us to report on the financial statements of your organization in accordance with our engagement letter and it is not designed to identify matters to communicate to management. Accordingly, our review would not usually identify all such matters that may be of interest to management in discharging its responsibilities and it is inappropriate to conclude that no such matters exist.

Nevertheless, during the course of our review, we encountered the following specific internal control matter that we wish to bring to your attention. We remind you that management is responsible for the design and implementation of internal control to prevent and detect fraud and error.

HST – point repeated from prior year

We believe that the organization should undertake an HST review to make sure it is in compliance with the legislation. The organization collected some HST during the year but is not registered for HST purposes. In addition, the organization provides services to the Foundation that may be considered taxable by CRA. If they are considered taxable then there will be partial relief available by the Foundation claiming the Public Service Bodies Rebate.

We would be pleased to discuss further with you any matters mentioned above.

This communication is prepared solely for the information of the Board and is not intended for any other purpose. We accept no responsibility to a third party who uses this communication.

Yours truly,

OUSELEY HANVEY CLIPSHAM DEEP LLP

OHCD LLP

Per: Bruce Deep