

## **Panel Auditors**

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### **Criteria for Approval**

IIROC Dealer Member may only use an approved panel auditor for the audit of their books and records. Where the audit firm is already approved, the individual partner responsible for the audit of a Dealer Member must have attended the CICA in-depth seminar specifically designed for auditors of investment dealers.

The following criteria has been approved by the Self-Regulatory Organizations to review and approve applications for Panel Auditor of Members:

- The audit partner must have at least five years experience and currently be a member in good standing with the CICA;
- Developed audit guidelines and procedures tailored to the specific risks and needs of investment dealers and Minimum audit procedures as set out in Rule 300; and
- Mandatory prior attendance of engagement audit partner(s) at the CICA in-depth seminar specifically designed for audits of investment dealers.

A request for approval for status by IIROC as an “approved panel auditor” should be submitted to IIROC. The Financial and Operations Compliance Department of IIROC will review the audit partner’s CV and other related material to reach a decision on approval.

### **Approved Panel Auditors**

BDO Dunwoody LLP  
Clarke Henning LLP  
Deloitte & Touche/Samson Belair Deloitte & Touche  
DNTW Chartered Accountants LLP  
Donald G. Gutherie, Chartered Accountant  
Ernst & Young LLP  
Grant Thornton LLP/Raymond Chabot Grant Thornton  
Haugen Morrish Angers  
T. Robert Hambley Chartered Accountants  
Kaplan Burack Hayden Nayer Silverman  
Kingston Ross Pasnak  
KPMG LLP  
MacKay LLP  
Malenfant Dallaire  
McGovern, Hurley, Cunningham LLP  
Meyers Norris Penny LLP  
Parker Simone LLP  
Petrie Raymond  
PKF Hill LLP/Harel, Drouin PKF  
PricewaterhouseCoopers LLP  
RSM Richter LLP/RSM Richter Chamberland  
Segal LLP  
Walsh King Chartered Accountants  
Yale & Partners LLP  
Zeifman & Company LLP