

Panel Auditors

Criteria for Approval

IIROC Dealer Members 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 CPA Canada in-depth Brokers and Investment Dealers Course specifically designed for auditors of investment dealers.

The following criteria has been approved by IIROC to review and approve applications for Panel Auditors of Members:

- The audit partner must have at least five years experience and currently be a member in good standing with the CPA Canada;
- 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 CPA Canada in-depth Brokers and Investment Dealers Course 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

Baker Tilly WM LLP
BDO Canada LLP
Deloitte LLP/Deloitte S.E.N.C.R.L.
DNTW Toronto LLP
Ernst & Young LLP
Grant Thornton LLP/Raymond Chabot Grant Thornton
Hilborn LLP
Kingston Ross Pasnak LLP
KPMG LLP
Malenfant, Dallaire, S.E.N.C.R.L.
Mazars Harel Drouin LLP
MNP LLP
PricewaterhouseCoopers LLP
Richter LLP
RSM Canada LLP
Segal LLP
UHY McGovern, Hurley, Cunningham LLP
Walsh King, LLP, Chartered Professional Accountants
Yale PCG LLP
Zeifmans LLP