

## **Panel Auditors**

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### **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 IIROC Rules 4100 Part D and section 4356; 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  
McGovern Hurley LLP

Walsh King LLP  
Yale PGCLLP  
Zeifmans LLP