

February 7, 2017

Ministry of Training, Colleges and Universities  
Private Career Colleges Branch  
77 Wellesley Street West, Box 977  
Toronto, ON  
M7A 1N3

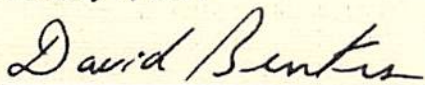
**To the Superintendent of Private Career Colleges:**

I have audited Working Skills Centre's compliance with enrolment and graduate data reporting requirements as set out under section 36.1 of Ontario Regulation 415/06; Policy Directive #11 – Private Career College Key Performance Indicators and Performance Objectives; and the applicable Key Performance Indicator (KPI) Operating Procedure. For the 2015 KPI collection cycle, my audit included Working Skills Centre's reporting of all entrants and graduates for the terms from Winter 2014 to Fall 2015, as set out in Appendix C of the KPI Audit Guideline. Compliance with the above referenced documents is the responsibility of the management of the PCC. My responsibility is to express an opinion on the compliance of the PCC in reporting its enrolment and graduate data based on my audit.

My audit was conducted in accordance with generally accepted auditing standards. Those standards require that I plan and perform an audit to obtain reasonable assurance of whether the reported enrolment and graduate data, as listed in Schedule A, complied with the reporting requirements set out under section 36.1 of Ontario Regulation 415/06; Policy Directive #11 – Private Career College Key Performance Indicators and Performance Objectives; and the applicable KPI Operating Procedure. Such an audit includes examining, on a test basis, evidence supporting compliance, evaluating the overall compliance with these criteria, and where applicable, assessing the accounting principles used and significant estimates made by management.

In my opinion, Working Skills Centre, for the terms from Winter 2014 to Fall 2015, is in compliance, in all material respects, with enrolment and graduate reporting requirements set out under section 36.1 of Ontario Regulation 415/06; Policy Directive #11 – Private Career College Key Performance Indicators and Performance Objectives; and the applicable KPI Operating Procedure.

City: Richmond Hill  
Date: February 7, 2017

Signed:   
David Burkes, CPA, CA•IFA, CFF, Licensed Public Accountant