

## Canadian Investment Regulatory Organization

### Housekeeping amendments related to the auditor's report and agreed-upon procedure report

#### Blackline comparison of the Housekeeping Amendments to current rules

A black-line comparison of the Housekeeping Amendments to Mutual Fund Dealer Rules (MFD Rules) and the Investment Dealer and Partially Consolidated Rules (IDPC Rules) follows:

**Amendment #1** – MFD Rule 3.6.2 and 3.6.3 are amended as follows:

#### 3.6 Audit Requirements

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##### 3.6.2 Scope

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(b) Audit Procedures. The Member's auditor shall as of the audit date:

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(ix) complete and report on the results of applying the prescribed procedures contained in the Agreed-upon Procedures Report on Compliance for Insurance and Segregation of Cash and Securities in Form 1.

##### 3.6.3 Additional Reporting

In addition, the Member's auditor shall:-

~~(a) — complete and report on the results of applying the prescribed procedures contained in the Report on Compliance for Insurance in Form 1; and~~

~~(b) report on any subsequent events, to date of filing, which have had a material adverse effect on the excess (deficiency) of risk adjusted capital.~~

**Amendment #2** – IDPC Rule subsection 4190(1) is amended as follows:

**4190. Calculations for Form 1 and other reporting**

- (1) The *Dealer Member's auditor* must perform the procedures identified in the “Agreed-upon Procedures Report on ~~Compliance~~compliance for ~~Insurance, Segregation of Securities, and Guarantee/Guarantor Relationships Relied Upon to Reduce Margin Requirement During~~insurance, segregation of securities, and ~~guarantee/guarantor relationships relied upon to reduce margin requirement during~~ the ~~Year~~year” in Form 1 and report on the results as at the fiscal year-end audit date.