

Canadian Investment Regulatory Organization

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

Clean copy of the Housekeeping Amendments

A clean copy 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 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 for insurance, segregation of securities, and guarantee/guarantor relationships relied upon to reduce margin requirement during the year" in Form 1 and report on the results as at the fiscal year-end audit date.