

**SUPPLEMENTARY AUDIT REPORT
SECTION 190(2) MUNICIPAL ACT**

**To Resident Administrator
Local Government District of Mystery Lake
Thompson, Manitoba**

We have examined the Consolidated Financial Statements of the Local Government District of Mystery Lake as at and for the year ended December 31, 2021, and have rendered our Auditor's Report thereon dated August 28, 2025. Our examination was conducted in accordance with Canadian auditing standards to obtain reasonable assurance whether the Consolidated Financial Statements are free of material misstatement. This examination was not designed to, and may not, disclose deficiencies or other reportable matters.

Pursuant to our appointment as Municipal Auditors of the Local Government District of Mystery Lake, and in accordance with the provisions of Section 190(2) based upon the examination referred to above we wish to report as follows:

- a) In our opinion, the accounting procedures and systems of control employed by the Local Government District of Mystery Lake are adequate to preserve and protect its assets.
- b) To the best of our knowledge and belief, based on the scope of examination described above, the funds of the Local Government District of Mystery Lake have been paid and disbursed only under authority granted by an Act of the Legislature or under authority of a resolution or by-law passed under the authority of an Act of the Legislature.
- c) In our opinion, there are no other matters which should be brought to the attention of the Resident Administrator.
- d) We have no other recommendations regarding the proper performance of duties and the keeping of records and books of accounts by the Resident Administrator, other than those listed in the management report.

Thompson, Manitoba
August 28, 2025

BAKER TILLY HMA LLP