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July 19, 2017

Private and confidential

Ms. Teresa Quinlin
Treasurer/Director of Corporate Services
Town of Pelham
20 Pelham Town Square
Fonthill, ON L0S 1E0

Dear Ms. Quinlin:

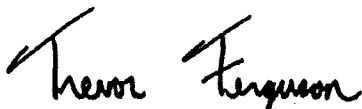
Subject: The Town of Pelham – Proposed Records Retention By-Law

You have requested that we review and approve the Town of Pelham's Proposed Revised Records Retention By-law (the "By-law") to establish retention periods for records under the custody and control of the Town of Pelham. We have reviewed Schedule A in relation to the Financial Management Records which are required to be retained for external audit purposes and to meet the requirements for records retention as provided for in the *Canadian Income Tax Act*, the *Canadian Excise Act*, and the *Ontario Retail Sales Tax Act*. In these respects, we found Schedule A to be adequate. We are not in a position to comment on the adequacy of the retention periods as they relate to the retention of records that are not considered Financial Management Records, as we are not familiar with the related legislation. Any reliance on the retention periods set out in the Schedule for records that are not considered Financial Management Records are at the sole discretion of the Town of Pelham and are not endorsed in any way by Deloitte LLP.

Notwithstanding the above, we advise that we approve the By-law and Schedule A.

Our review of the By-Law and Schedule A was conducted pursuant to s.255 of the *Municipal Act*, S.O. 2001, c.25 as amended, and is not an audit or review as prescribed/defined by the Chartered Professional Accountants of Ontario.

Yours very truly,



Trevor Ferguson, CPA, CA
Partner
Deloitte LLP

TF/mch