

This questionnaire must be completed and signed by the independent auditor chosen to certify the project's final costs. It applies to all audit and review engagements and must be submitted to Telefilm Canada ("Telefilm") no later than the submission of the Final Certified Activity Cost Statements (FCACS). When safeguards are put in place, the questionnaire must be submitted at the beginning of the assurance engagement.

This questionnaire is designed to help the independent auditor and its firm ("Firm") identify threats to independence and provide remedies for them by means of suitable safeguards or by the selection of another independent auditor by the Applicant¹. We also refer you to the Accounting and Reporting Requirements, which establish Telefilm's requirements with respect to the independence of the auditor of the FCACS and which can be updated from time to time : [Accounting and Reporting Requirements](#)

Telefilm reminds that the independence requirement is needed throughout the period of the assurance engagement. It is the auditor's responsibility to ensure its independence during the period of the engagement and its compliance with the code of ethics.

Project name² : _____ Applicant¹ : _____

Project # : _____

Audit Firm (the «Firm»): _____ Independent Auditor : _____

1 - Financial interests (includes ownership of securities issued by an entity)

Does your Firm, one of its members³ or a member of his/her immediate family⁴ hold financial interests in the Applicant? YES NO

If so, please specify which one:

The Firm (including a sole practitioner)
➡ The Firm cannot be considered a third party independent of the Applicant and thus cannot undertake the assurance engagement.

A member³ of the Firm or a member of his/her immediate family⁴
 Person's name : _____
 Please indicate the safeguards put in place:

2 - Loans and guarantees

Has your Firm or one of its members³ granted or obtained a loan or guarantee for the Applicant¹, or for one of its officers, directors, shareholders or key personnel? YES NO

If so, please specify which one:

The Firm (including a sole practitioner)
➡ The Firm cannot be considered a third party independent of the Applicant and thus cannot undertake the assurance engagement.

A member³ of the Firm
 Person's name : _____
 Please indicate the safeguards put in place:

3 - Close business relationship with the Applicant¹

Does your Firm, one of its members³ or a member of his/her immediate⁴ family maintain a close business relationship with the Applicant¹ or a member of its Management? YES NO

Non-limiting examples : business agreement, joint venture

Does not constitute a close business relationship, the relationship created by the execution of a professional certification by the Firm.

If so, please specify which one:

The Firm (including a sole practitioner)
➡ The Firm cannot be considered a third party independent of the Applicant and thus cannot undertake the assurance engagement.

A member³ of the Firm or a member of his/her immediate family⁴.
 Person's name : _____
 Please indicate the safeguards put in place:

4 - Family and personal Relationship

Is a member of your Firm a close family member⁵ of a director, officer or employee of the Applicant¹ and in a position to exercise significant influence on the certified elements? YES NO

If so, please specify which person:

Person's name, function within the Firm and relation to the Applicant¹: _____

Please indicate the safeguards put in place :

1. « Applicant » : Company and all its related entities
 2. « Project » : any activity financed by Telefilm
 3. « Member » : professional personnel, consultants and partners
 4. « Immediate family » : spouse or dependents
 5. « Close family » : spouse, children, father, mother, brothers and sisters

5 - Performance of important duties or a significant influence on behalf of the Applicant¹

Was a member of your Firm, during the period covered by the FCACS, an officer or director of the Applicant¹, or in a position to exercise a significant influence on the certified elements or management of the Applicant¹?

YES NO

If so, please specify if:

The person was already a member of the Firm.
 ➔ **The Firm cannot be considered a third party independent of the Applicant and thus cannot undertake the assurance engagement.**

The person was not yet a member of the Firm during the engagement period.

Person's name : _____

Function within the Firm: _____

Please indicate the safeguards put in place:

6 - Representation of the Applicant¹ with respect to Telefilm

Has your Firm or one of its members been designated by the Applicant¹ as the authorized representative to Telefilm for the covered project, or has it acted with respect to Telefilm in written or verbal communications as if it represented the interests of the Applicant?

YES NO

➔ **If yes, the Firm cannot be considered a third party independent of the Applicant and thus cannot undertake the assurance engagement.**

7 - Services other than certification offered to the Applicant¹ for the Project² by the Firm or an entity related to the Firm

Please itemize below the services, invoiced or not (work in progress), other than the certification of final costs, offered to the Applicant by your Firm, one of its members, or any related entity since the start of the period covered by the FCACS.

Firm and related entities	Member's name ³	Detailed nature of services provided	Amount

8 - List of auditing engagement (FCACS) team members

Name	Function

Important : Telefilm will use this form to determine whether it can accept the FCACS submitted by your audit Firm. Telefilm reserves the right to refuse the FCACS insofar as Telefilm considers that the threats to independence are not of an acceptable level.

The Firm, through its authorized representative, confirms the accuracy of the information provided in this questionnaire.

Name and function within the Audit Firm

Signature _____ Permit number (if applicable in your province) _____ Date _____

The Applicant, through its authorized representative, confirms the accuracy of the information provided in this questionnaire and of which he or she is aware.

Signature _____ Name and Function _____ Date _____

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