

Tagra Veterinary Professional Corporation
Compilation engagement - independence checklist

Year end: December 31, 2016

Note:

While independence is not required for a compilation engagement, matters that would compromise independence must be disclosed.

	Response
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Independence – prohibitions

1. Do any of the following conditions apply to the firm or any staff member who will be performing the engagement?	None of the conditions apply to the firm or any staff
• Having a financial interest in a client.	No
• Loans and guarantees to/from client.	No
• Close business relationships with client.	No
• Family and personal relationships with client.	No
• Recent employment with client serving as officer, director or company secretary of client.	No
• Acceptance of significant gifts or hospitality from client.	No
• Fee quote that is considerably less than the previous accountant (charitable work excluded).	No
• Other: Making key decisions on behalf of a client, significant journal entries or adjustments without client approval.	No

Threats to independence

2. Are there any significant “threats” to independence that should be disclosed?	No threat observed which is not mitigated
• Self-interest.	No
• Self-review.	No
• Advocacy.	No
• Familiarity.	No
• Intimidation.	No

Independence – prohibitions

3. Where a prohibition exists or where safeguards will not reduce a threat to an acceptable level, have we disclosed the activity, interest or relationship that impairs our independence?	No such prohibition exists
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Conclusion

I am satisfied that any impairment of independence (if any) has been included in our Notice to Reader Report.

Balbir Singh Saini
Engagement partner / practitioner

Date Jun 21, 2017