



Audit Quality Report 2024

Quality. A journey over time.



BDO Canada at a glance

508 Partners

\$987 M Revenue

95 Offices

5,054 Staff

508 Partners



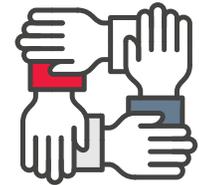
\$987 M Revenue



95 Offices

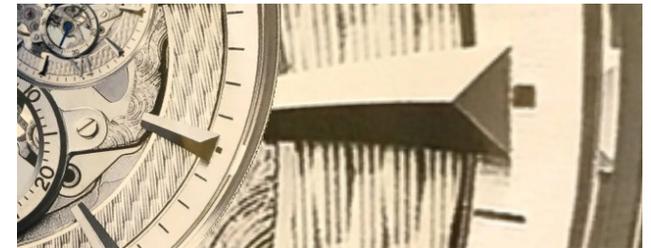


5,054 Staff





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A message to our stakeholders



At BDO, we approach the complex business and regulatory environment with clarity and focus on progress, continuously striving to uphold and elevate quality in our audit process with transparency and accountability top of mind. In this report, we are proud to share our progress in maintaining assurance quality as well as the enhancements we have made to support our journey.

Bruno Suppa
Chief Executive Officer



Effective governance underpins organizational success by guiding responsible decision-making, ensuring accountability, nurturing trust, and promoting sustainability. With a commitment to moving forward, our priorities involve determining new ways to strengthen quality across our audit and assurance services, optimizing our audit process, and investing in our people to uphold evolving standards of quality.

I invite you to learn more about the people, processes, and technologies that support each assurance engagement, empowering stakeholder confidence and delivering exceptional quality.

Jeanny Gu
Managing Partner, Assurance



The BDO way is centred on consistency. Every individual, every audit, and every team must deliver the highest levels of quality every time. Our system of quality management for assurance and related services codifies how we expect each of our teams to approach their work, guiding them to achieve the level of consistency that is expected. But no individual can uphold this level of consistency alone. It is with this team effort that we showcase trust and transparency to our clients.

Jonathan Chasle
National Quality Leader, Assurance



Quality management is the responsibility of each individual in the firm. Tone at the top is where we demonstrate the leadership's commitment to quality, leading by example. It flows down to our partners, managers, and all employees, whom each make a personal commitment to contribute to the quality journey.

Our focus on quality is ingrained in all areas of the business, and we demand ethical behaviour from every person at BDO. There are three areas of audit quality directly tied to our strategy. First, our ongoing pursuit of quality clients is complemented by a rigorous client acceptance process. Second, our specialization in various industries and sectors enables us to efficiently perform a risk-based audit. Lastly, our commitment and focus on gaining a deep understanding of our client's businesses operations allows us to be thoughtful and thorough in our audit approach. These three areas are integral to our strategy of delivering on our commitment to maintaining high-quality audits. This is how we differentiate ourselves in the marketplace.



Governance and leadership



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BDO's governance lays the groundwork, empowering our team to drive innovation. It allows us to adapt seamlessly to shifting technologies, market dynamics, and processes, all while upholding transparency and accountability. This approach fosters consistency and enhances quality across our operations.

Bruno Suppa
Chief Executive Officer





Setting the tone at the top—from upholding ethics to keeping lines of communication open—is critical to delivering a consistent level of quality across our assurance services.

Our senior leadership creates and maintains a clear vision of ethics and a culture of quality, supported by firm-wide meetings, both formal and informal communications, and frequent one-on-one check-ins between leaders and team members. These communications contribute to our culture of quality by encouraging team members to share ideas or concerns through well-established channels, including Whistleblower hotlines.

BDO views quality as more than an element of compliance—it contributes to overall firm strategy and commitment to efficient and accurate service. That is why we continue to redefine quality. By developing a quality strategy to be implemented, both within the firm and in our interactions with clients and external stakeholders, we ensure a standard of excellence and reliability that contributes to an enhanced client experience. The quality strategy will be a core pillar in driving all quality initiatives in the future.



BDO Global

The global BDO network is governed by the Global Board, the Council, and the Executive of BDO International Limited.

BDO Canada LLP is a Member Firm of BDO International Limited and sits as a member of the Global Board.

BDO Global has established a new global position, Head of Global Audit Quality, to ensure consistency across the network on all matters related to audit quality. This position maintains the culture of quality across the organization and ensures that quality is a strategic decision for all BDO firms across the world.

For more information on the governance of the BDO network, including the Global Board, BDO Council, the Executive, and the regional structure, refer to the BDO Global Transparency Report 2023.



BDO in Canada

Established in Winnipeg over 100 years ago, BDO has grown, increasing locations across Canada and thousands more around the world. While the firm locations and sizes may have changed, our focus has remained the same.

Today, we offer clients access to over 5,050 professionals in over 90 offices from Vancouver to St. John's.

We remain committed to understanding our clients' needs, fostering strong relationships through hands-on partner involvement, and delivering exceptional service. And as our clients grow, our capabilities expand with them, always in pursuit of providing the highest levels of strategic insight and technical skill.

Bruno Suppa is the CEO of BDO Canada. Under his leadership, BDO continues to build on the growth the firm has experienced over recent years. Bruno remains committed to high-quality service offerings and continues to evolve the firm to nurture trust with our clients and meet their changing needs across every sector.

Our latest survey of BDO's audit professionals revealed key findings that demonstrate their commitment to delivering quality engagements and their role in upholding and elevating quality service.



97%

97% believe that BDO is committed to the consistent execution of quality engagements in serving our clients, investors, and/or capital markets.



98%

98% believe they are personally responsible for the delivery of quality on an engagement.



96%

96% believe that quality is valued in the organization.

Audit leadership

Our leadership team remains committed to audit quality and continuous improvement.

Jeanny Gu is the Managing Partner of the Assurance Service Line for BDO Canada and a member of the Executive Leadership Team. Under her leadership, she drives the Assurance practice forward through managing operations, delivering quality service to clients, and collaborating with the Managing Partners to ensure strategic alignment.

Jonathan Chasle is the National Quality Leader and member of the Assurance Senior Leadership Team at BDO Canada. His professional expertise spans over 15 years in providing assurance, accounting, and consulting services to private and public companies. He has worked with numerous clients assisting them with complex accounting issues, transitioning to new frameworks, and has led audit teams related to IPOs.



Talent and culture



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The investments we have made in our people are focused on developing their skills and providing various avenues of learning. Our clients are continually impressed by what we offer our people because they can see that it leads to stronger technical ability and better client service, resulting in a higher quality assurance engagement.

Kerri Plexman
Managing Partner, Talent & Culture





Diversity, Equity, and Inclusion (DEI)

Diversity, equity, and inclusion in the workplace is linked to lower turnover, better retention, and in the context of our assurance teams, better quality. It allows underrepresented groups to express their opinions and also encourages all team members to think differently leading to more diversity in thought.

When everyone's opinions are welcome and their insights are considered, we foster an environment that is curious, collaborative, and kind, helping us bend the arc of possibility.

We are committed to creating a diverse and equitable workplace where all groups feel represented and included.

Some of the ways we promote diversity at BDO include:

Creating a culture of inclusivity: This goes beyond standard DEI characteristics, and includes service lines, geographies, areas of expertise, and more. Everybody is given opportunities to excel based on the individual expertise they bring to the firm.

Fostering a We vs. Me environment: Our people leaders drive the success of their teams through collaboration. We promote knowledge and skills sharing so that success becomes everybody's responsibility. This ties in directly with assurance quality, which requires commitment at an individual, team, and firm level.

Providing opportunities to expand our understanding of diversity:

BDO offers multiple firm-wide events open to everyone in the organization representing our core diversity pillars including women, Indigenous Peoples, persons with disabilities, racialized groups, and Pride at BDO.

Sharing a diverse knowledge base:

Leaders with diverse and extensive assurance knowledge can share industry and client-specific knowledge with teams before they begin the assurance process. This benefits staff as they learn nuances not otherwise available to them and offers a higher standard of performance.





Creating a workplace where everyone feels like they belong is work that is never complete. As the make-up of our organization evolves from year to year, so do our diversity, equity, and inclusion initiatives to ensure all BDO team members feel a sense of belonging.

Sinéad Scanlon

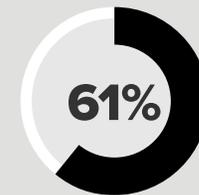
DEI Leader and Partner, Audit & Assurance

Overall Assurance and BSO staff who identify as women

2022:



2023:



Assurance and BSO Partners who identify as women

2022:



2023:

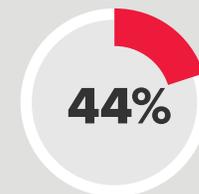


Women on the Assurance and BSO executive leadership team

2022:



2023:

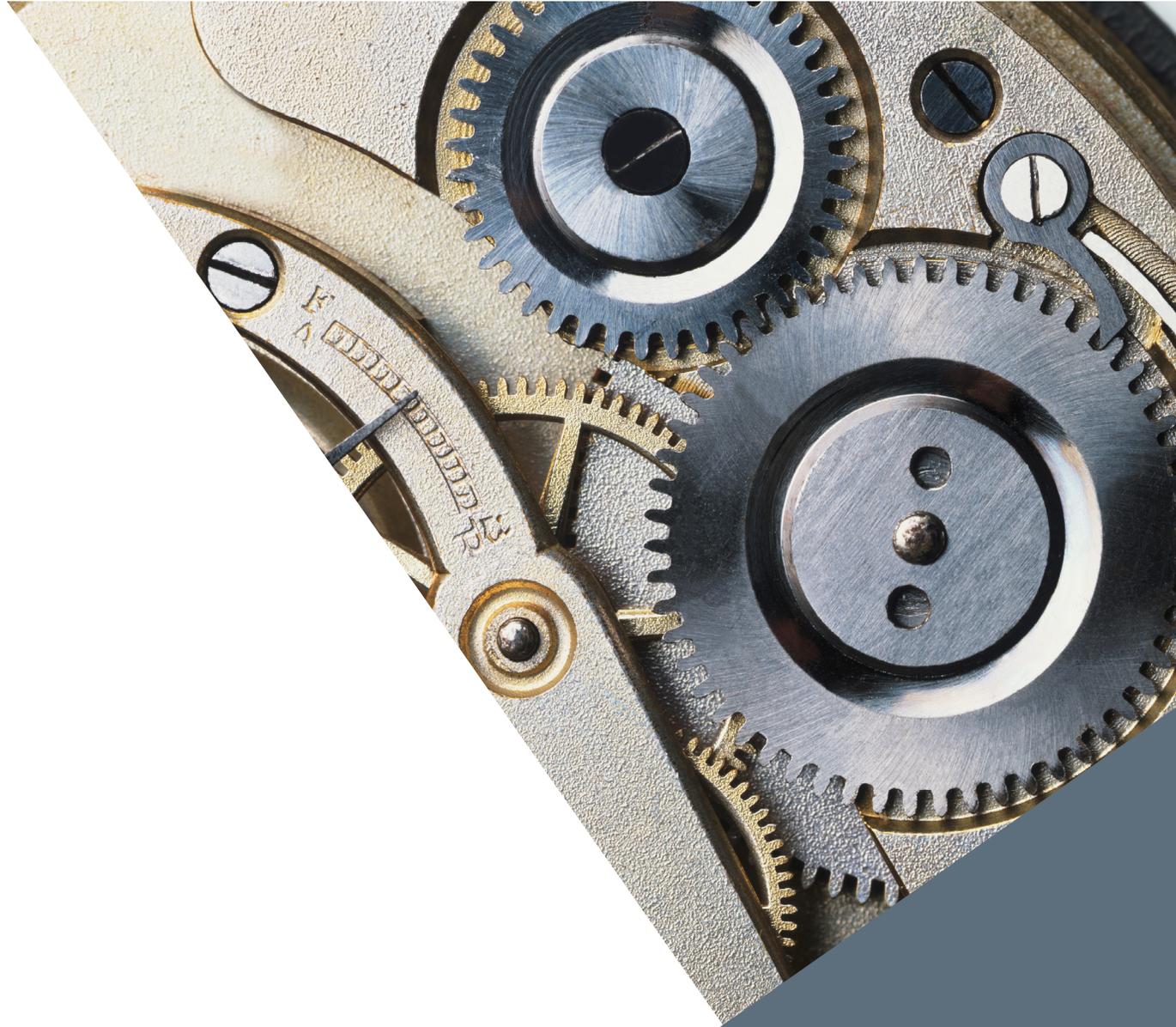




How we support our people

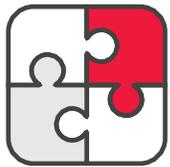
With a commitment to developing our people, we offer professional development for our engagement team members, so they are prepared to meet high-quality standards and evolving requirements of the industry.

All learning and professional development at BDO is tracked for completion, and with a strict Pens-Down policy, we ensure that employees have the appropriate expertise before they take part in client work.





BDO continues to offer competitive benefits, workplace flexibility, and tailored learning opportunities for personal and professional growth. Here are some of the programs our employees enjoy that go beyond traditional talent and culture support:



Coaching programs

BDO team members who lead people receive regular coaching and training to develop the skills required to guide others in their

areas of expertise. This program enables our leaders to better communicate with, mentor, and support junior employees.



Assurance events

We host an annual Assurance conference, offering curated topics such as digital transformation, the

impact of the current economy and world events on our clients, and proactive quality and legal risk management, that support our people in preparing for the future of the industry. These events provide opportunities for exploring new technologies and processes while networking with leaders across the firm.



Elevated methods of learning

With the addition of BDO's new Chief Learning & Development Officer, BDO is focusing on evolving the methods of learning we use to

deliver assurance, tax, and other training, going beyond traditional methods and exploring underutilized or new teaching mediums.



Access to innovative technologies

BDO is committed to creating a secure environment for our people to explore innovative tools and

proactively manage emerging technologies, including artificial intelligence. From a quality perspective, this means we ensure appropriate processes and safeguards are implemented to both capitalize on the benefits and manage the risks of these tools.

We curate programs and cover topics such as AI risks, ethics, and processes, enabling our people to attain a level of comfort with emerging technologies, all with the ultimate goal of maintaining quality in files and meeting the requirements of all relevant professional standards.



Power skills training

We are always striving to evolve learning and development opportunities for our people in areas such as strategy, a step ahead of

traditional technical training. We have started to roll out power skills training, aimed at acquiring and enhancing key competencies that will support our goal of achieving a high standard of performance and quality.



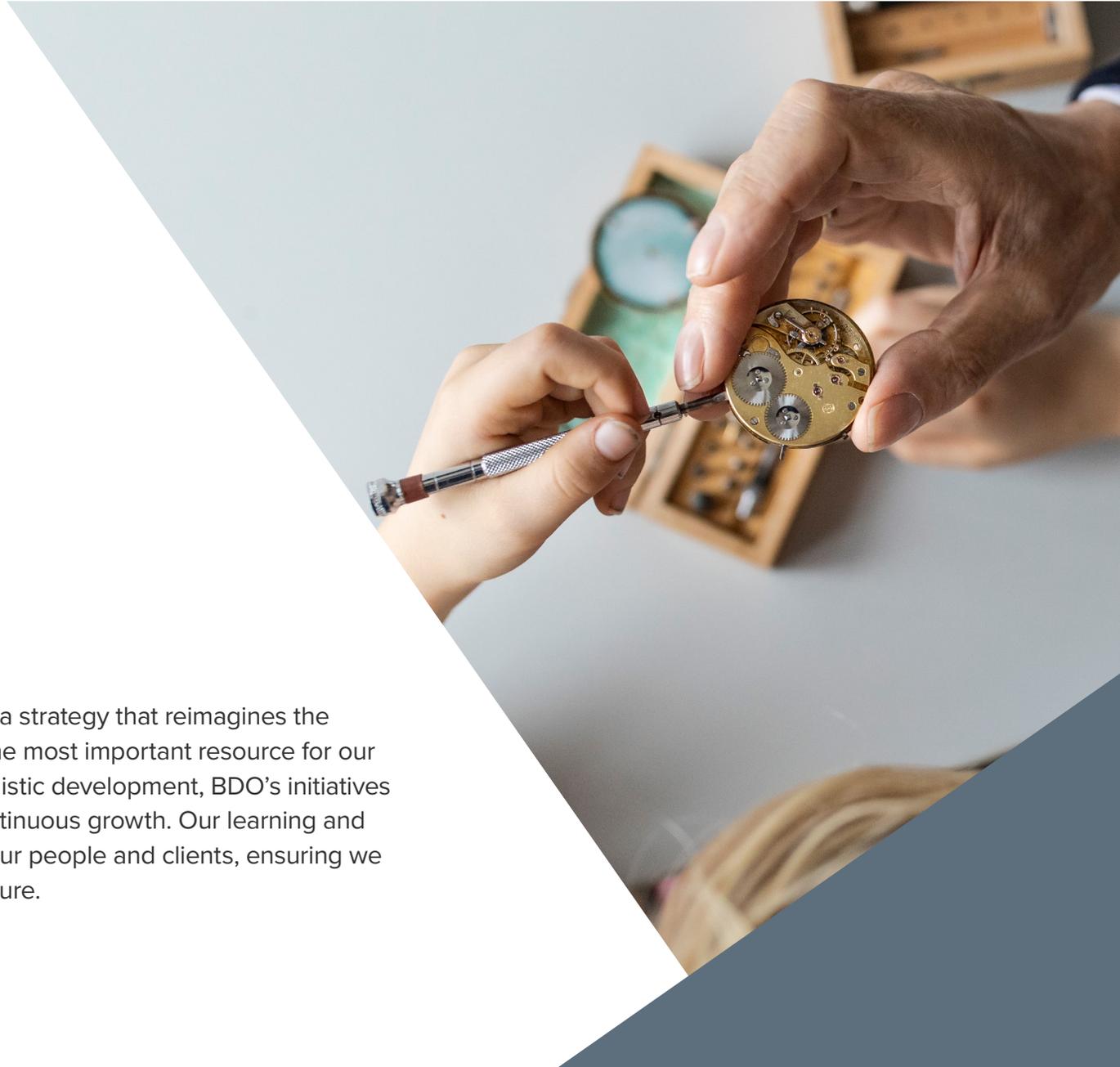


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Learning and development at BDO is guided by a strategy that reimagines the way BDO supports the growth of our people—the most important resource for our organization. Through an enhanced focus on holistic development, BDO’s initiatives are designed to go beyond learning to drive continuous growth. Our learning and development strategy aligns with the needs of our people and clients, ensuring we meet the needs of the market now and in the future.

Keith Keating

Chief Learning & Development Officer





BDO Canada’s leadership focuses on the idea of progress over preservation, and that is how we have developed a workplace where innovation can flourish, allowing our people to feel inspired to reach their full potential and explore new paths.

We continue to foster a culture that recognizes and rewards innovation. This creates a more inspired workforce, which leads to assurance professionals who are more dedicated to, and take more pride in, their work—the result being higher quality assurance engagements.

Continuity at manager levels and above

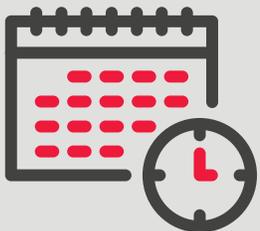
A key differentiator for the BDO experience is our ability to deliver on-time and on-budget audits. This is largely due to our commitment to the talent experience, with a focus on employee retention. Our recent statistics indicate that almost 1 out of 4 of our team have been with BDO for 10 years or more and those who are manager-level and above have on average 12.3 years of experience with our firm. As a result, they contribute significantly to the tangible impact on audit quality.

Continuous learning

Continuity extends to the level of professional development of our people. We have invested in multi-channel technical learning programs which include learning both in-person and online, for groups and individuals. These learning models ensure our teams are up to date on professional standards as well as their impacts on our clients and our assurance engagement delivery.

BDO’s assurance practice representation across many provinces and territories

The significance of provincial representation across the country to the quality of assurance services cannot be overstated. Diversity in expertise—reflecting nuances in regulatory frameworks, geographies, and industry landscapes—enables BDO assurance professionals to deliver collaborative insight and perspective.



Have been with BDO for 10+ years

2022: 25%
2023: **24%**



Average years of service for manager and above levels

2022: 12.4 years
2023: **12.3 years**



2023: **119+ hours**

spent investing in formal professional development and learning by our people.



Our 2024 workplace awards

We are proud to showcase the latest awards that recognize our continued dedication to fostering a culture of innovation, empowerment, and belonging.



Our audit process



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We are a firm of over 4,000 professionals. The only way we're going to achieve quality on a consistent level is through collaboration. From our leaders to our staff, we have to be in sync at every step—and I'm proud to say that our structure and systems enable us to do that.

Jonathan Chasle

National Quality Leader, Assurance





Achieving quality together

With a strong practice across the network, BDO is committed to delivering high-quality assurance engagements. We have the opportunity to continue to excel in the marketplace, attract and retain the best talent, and deliver on our promise of quality.

To achieve these goals, we have made a firm-wide commitment to consistency—a commitment supported by use and implementation of specific tools and processes which results in high-quality deliverables. We are developing technology-supported standardized templates in our files, enhancing our assurance services by using APT Next Gen for electronic engagement management, risk assessment, and documentation, and ensuring regular training and development for assurance team members. In order to deliver quality on a consistent level, we all have to play our part.

Our people drive quality at every level—from individuals to engagement teams to the firm as a whole—which has a significant impact on assurance quality and ensuring consistency.





At the individuals' level

The foundation of quality lies in the personal dedication of each team member. We value and recognize the impact of every individual's responsibility to ensure quality. With a teamwork mindset, we empower one another, ensuring that our collective efforts uphold the highest standards of quality.

- **Collaboration and communication**

Sharing information, supporting individuals and teams, and collaborating across geographies is instrumental to quality work.



At the engagement team level

The compliance landscape is constantly in flux. Our assurance engagement process needs to be flexible and adaptive in order to maintain quality.

Throughout every engagement—from start to completion and every step in between—we ensure our teams are collaboratively and actively driving quality.

- **Client acceptance and continuance**

Accepting the right clients is the first critical decision to achieving quality. Companies are responsible for preparing quality financial statements, and we are responsible for ensuring quality when auditing them. As a result, quality is a shared responsibility in the assurance process, not just between all of our people, but with our clients. That is the reason we follow an outlined client acceptance and continuance process to ensure we work with companies that are as dedicated to quality as we are.

- **Active participation of senior team members in achieving quality**

Our partners are heavily involved in every assurance engagement, offering our clients extensive industry experience and knowledge. This level of engagement, support, and oversight from our partners is not only a key contributor to quality, but also leads to early identification and resolution of any areas of concern. In addition, this type of collaboration between senior-level staff and other engagement team members provides the opportunity for on-the-job learning—one of the most effective and efficient ways to learn.



At the firm level

We are dedicated to building trust with our stakeholders through our firm-wide systems of quality management (SoQM) which ensure we're supporting teams to deliver quality on assurance and related service engagements.

The firm is operationally structured to achieve quality as a group in these ways:

- **Operationally structured to support engagement teams**

Firm technical leaders (FTLs) and office technical leaders (OTLs) work with engagement teams to offer support on practical issues in an assurance engagement. They provide direct and timely support and create a liaison between engagement teams and the national technical team. This structure supports greater efficiency by creating a direct line to the people and technical resources needed for a better client experience.

- **Practical and diverse experience**

We encourage our teams to develop diversity of thought through their experiences. By volunteering on committees to support the assurance and accounting profession and as directors or officers for not-for-profit organizations, our people gain hands-on experience regarding reporting obligations, ethics, and independence.

The majority of our technical leaders demonstrate dedication and commitment through their volunteer efforts on various committees relevant to the assurance and accounting profession.

- **Ongoing quality control**

To maintain quality at a national level, we use layers of quality control measures, such as:

- **Quality dashboard:** Using a Power BI tool as our in-house system, we are able to generate significant live data on a wide list of topics and criteria related to quality, providing valuable information to our partners so they can assess the quality of their engagements.

Aligning talent and process

	2022	2023
Ratio of partners with technical public company roles to the total number of public company audit partners	1:2	1:2
Percentage of public company partners inspected internally	26%	40%
Consultations conducted with internal technical specialists on complex issues	1600+	1600+
Financial statements reviewed by technical specialists	1700+	1600+



Quality assurance reviews

The systems, regulations, and mandates that underpin assurance quality greatly affect the performance of our firm.

Global

Governed by BDO regulations, we have a global quality monitoring system that mandates quality reviews (QRs) for each firm, with risk assessments once every three years. The engagement inspection programs (EIPs) at BDO firms are monitored at a global level by the quality management program (QMP), with a strong concentration on ethics, client acceptance, and risk management.

Evaluating internal control, professional standard compliance, and functional areas, the evolving QMP consists of independent reviewers who are continuously trained in their field. They conduct Quality Reviews which include the assessment of EIPs, compliance, and sampling engagement files.

Canada

Within Canada, BDO has its own EIP. This includes:

- Periodic and randomized reviews of samples of engagements to ensure compliance with our policies and applicable independence rules and professional standards.
- Identifying and remediating potential quality issues.

BDO Canada's EIP provides a strong learning opportunity for our partners and team members, who gather feedback to help enhance quality in their files.

We provide mandatory annual training for all employees who work directly on client engagements, which highlights the trends and findings from the previous year to prepare for the year ahead.

A continuous quality management process

BDO Canada completed a comprehensive evaluation of its SoQM as required by CSQM1 to provide reasonable assurance that SoQM objectives are being met.

The evaluation included:

- Setting quality objectives.
- Identifying and assessing quality risks.
- Designing responses for each quality objective.
- Monitoring the responses.
- Evaluating findings and identifying deficiencies (if any).

This process greatly benefitted the firm by challenging us to maintain quality in our assurance and related services engagements, identifying areas to strengthen processes for continuous improvements.



Being able to adapt our processes and systems to thrive in the evolving regulatory environment is key. Our people at BDO have the training and support to be flexible when needed yet offer consistent results at a firm level.

Mark Zastre

Office Service Line Leader—Vancouver, Assurance





CSQM working group

2023 saw additional progress in our CSQM project implementation working group. We dedicated significant time and senior resources to this important enhancement of the systems of quality management, including involving teams of testers in monitoring quality responses. This also included:

- Offering relevant mandatory training courses on CSQM.
- Providing guidance for the implementation of CSQM processes.

Maintaining ethical practices

At BDO, assurance quality and ethics and independence are directly intertwined. We continue to uphold a culture of ethics and independence that aligns with our focus on maintaining the highest quality assurance services for our clients.

Trust and transparency

BDO firms, their partners, and members of their staff maintain the trust and confidence of the public by closely following the code of ethics as outlined by the International Ethics Standards Board for Accountants (IESBA) in the IESBA Code for Professional Accountants, and the International Independence Standards.

We continue to hold our professionals accountable to the highest standards, ensuring that these clearly defined expectations are put at the forefront of people's daily efforts. We offer comprehensive employee training regarding ethics and independence topics such as—sanctions, conflicts to audit and assurance engagements, client acceptances, and key ethical obligations.

Independence and compliance

Our ethics and independence-first culture is maintained through compliance with prevailing laws, regulations, and internal policies. This includes:



BDO's Code of Conduct, which every employee is required to read and sign as part of their terms of employment



Mandatory annual Independence and Ethics Confirmation for every employee.



Strict disclosure policies for partners and team members on possible conflict of interest situations:

- Canada-wide
- Internationally between BDO member firms



Client acceptance and continuance procedures



Independence monitoring throughout the delivery of our services



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At BDO, we do not think of ethics and independence as separate from assurance quality. This is why upholding ethics and independence standards and ensuring every employee has completed comprehensive training on maintaining ethical obligations is crucial.

Amy Provvionato
Chief Risk Officer

Ethics and whistleblower practice

Upholding integrity is essential and is demonstrated in our employee Code of Conduct. BDO has a thorough whistleblower policy which enables people to confidentially report, either directly or anonymously, any concerns or complaints regarding dishonest, unethical, or illegal behaviour related to the firm that goes against the Code of Conduct.

A link to the whistleblower hotline is available internally as well as externally on our website. All BDO personnel are provided training on how to properly use the hotline to submit a Whistleblower report.

Risk management and assessment

Our firm's governance strategy includes effectively managing risk and ensuring our people stay up to date on changing assurance standards. Risk management at BDO includes quality monitoring throughout the audit engagement, from execution to delivery of audit services.



Quality supported by technology



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Assurance quality depends not only on the people conducting it but also on the technology enabling it. We believe it is our responsibility to look ahead at innovative technologies and processes and determine how they can best support our teams and our clients during the assurance process.

Brion Hendry

Assurance Innovation & Change Leader





Technology-integrated assurance approach

Technology has continued to transform the assurance profession, evolving from being a business enabler to an essential driver of hyper-growth. With the changing needs for quality data-driven assurance engagements that our clients have come to receive and expect, BDO has engaged in continuously building out our technology and infrastructure over the years, allowing us to stay at the forefront of quality.

We proactively assess our technology to ensure it supports engagement execution and enhances quality outcomes. To drive efficiency, our technology investments align with those made by our clients so that data-sharing is seamless throughout the process, leading to smooth audit services.

Client benefits of our technology-integrated audit approach include:

- Optimized use of resources.
- Fully integrated systems.
- Continued data security.
- Competitive fees.



Technology-enabled and customized compliance



APT Next Gen

A proprietary solution developed in partnership with Microsoft, APT Next Gen is a global electronic engagement management, risk assessment, and documentation tool. It is used by BDO assurance teams throughout the assurance process to enhance our assurance services and support client business decisions. The preventative features provide insight into audits on a granular level, while the detective control features prompt auditors to look for trends and anomalies at every step.

BDO Harmony

An audit data analytics platform developed by the BDO Digital arm of BDO USA, BDO Harmony has made an impact on audit quality with its data-driven methodology. Beyond the ability to examine entire populations of data sets, BDO Harmony has enabled our assurance teams to efficiently identifying trends, anomalies, and unusual transaction flows to drive better insights, pinpoint potential risks, and most importantly, strengthen quality within our audits. The system is user-friendly and collaborative, increasing operational efficiency throughout the audit process.

Artificial Intelligence (AI)

To stay at the forefront of technology, BDO is actively exploring the possibilities around AI and its impacts in the workplace. We continue to not only seek to understand but also assess the guardrails around AI-powered, human-driven work to ensure we deliver enhanced innovation.



This is the most exciting time to be an accountant or auditor, given the rapid development of technology, especially artificial intelligence. A truly transformative time in the industry, technology is going to equip us with tools and resources to do our jobs better. BDO is going to stay at the forefront to provide exceptional client service that drives the quality that stakeholders demand of us.

Paul Vetrone

Director, Innovation and Change



BDO Global Portal

The BDO Global Portal facilitates seamless communication and collaboration between our assurance teams and clients throughout the assurance process. It enables access to the information, tools, apps, and services our team needs, all within a cloud-based, flexible, and secure environment. Throughout the last year, we have continued to make enhancements to the user interface of the BDO Global Portal, strengthening the client experience and facilitating better collaboration to support our focus on audit quality.



Secure document sharing

Multi-factor authentication, DocuSign, data storage encryption, secure document exchange, and audit logging are just some of the features that enable BDO and our clients to share data and collaborate in a secure digital setting.



Client-responsive quarterly platform releases

We continually work to add value to the client experience, using our client feedback process to drive input for quarterly platform releases. This year alone, we had several releases which enhanced the client user interface.



Seamless and integrated service

It is important for BDO to provide a locally responsive service, especially for our clients that have a global presence. BDO Global Portal, which is an open platform, supports and integrates with local applications and languages.



24/7 access to BDO services

BDO Global Portal is available to assurance teams and clients 24/7, ensuring access to all BDO services, tools, and apps. All insights are customized to the client's industry and business, ensuring the highest level of quality.



Enhanced collaboration

Real-time collaboration between BDO teams and our clients is necessary during the assurance process. BDO Global Portal supports project, task, and team management features in which assurance teams can work seamlessly with clients.



Client-driven notification cadence

To optimize productivity and workflows, clients can customize the intervals for specific notifications regarding assurance engagements, ensuring they get the updates they need in a timeframe that works for their schedule.



Final thoughts



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Quality is a critical part of BDO—it is ingrained in our work culture, our assurance processes, our technology and infrastructure. Everyone here is responsible for continuously striving towards the highest level of quality, but we know the goalpost is always shifting because quality is a journey, not a destination. We can always enhance quality. We can always do better for our clients.

Jeanny Gu
Managing Partner, Assurance





The business landscape will continue to evolve in 2024 and beyond. As an organization with over a century-long presence, we stand firm in our core values that continue to guide us as we navigate shifting market trends, transformative technologies, and ground-breaking innovations.

We work to uphold the highest standards of assurance quality by:

- Leading with a modernized assurance experience.
- Investing in a culture that encourages the professional and personal development of our people beyond traditional learning.
- Maintaining a robust system of quality management.
- Upholding ethical and independence obligations throughout assurance engagements.
- Developing a quality strategy to ensure consistency in standards of excellence and reliability across the firm.
- Investigating industry-leading technologies and determining which will have the biggest impact on assurance quality.

In the coming years, we will see innovation at its peak in assurance technology with artificial intelligence and large language models. Committed to leading innovation in our industry, BDO is actively developing AI-supported technologies of our own to see how we can enhance our client service and assurance quality, while ensuring safeguards are in place to allow us to capitalize on benefits but also manage the risks involved with emerging technologies.

While the future of assurance may look different in the years to come, what will remain is BDO's commitment to our people and our clients. We look forward to navigating another year together, collaboratively exploring new heights in assurance quality.



This report highlights the ways in which BDO maintains and enhances assurance quality. If you have any questions about our people, processes, and technology regarding audit and assurance, please contact us.

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About BDO

BDO Canada LLP is a leading provider of professional services to clients across a variety of sectors and segments. For over 100 years, our team has served communities across Canada through a comprehensive range of assurance, tax, and consulting services, complemented by deep industry knowledge. With over 5000 people across 100 offices in Canada, and more than 1,800 offices in 164 countries, BDO is well-positioned to assist clients with both domestic and global needs.

BDO Canada LLP, a Canadian limited liability partnership, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the international BDO network of independent member firms. BDO is the brand name for the BDO network and for each of the BDO member Firms.

