Independent Practitioner's Reasonable Assurance Report on Compliance - 2025 KPI Reporting Cycle

To the Superintendent of Career Colleges:

We have undertaken a reasonable assurance engagement over Toronto Institute for Contemporary Psychoanalysis (316257**,** 203867) ("the career college") compliance with the enrolment and graduate data reporting requirements, as set out under section 36.1 of Ontario Regulation 415/06; Policy Directive on Career College Key Performance Indicators and Performance Objectives; Key Performance Indicator Operating Procedure – 2025 Reporting Cycle; and the Career College Key Performance Indicator Audit Guideline – 2025 Reporting Cycle.

For the 2025 KPI collection cycle, our audit included the career college's reporting of all vocational program entrants and graduates from Winter 2025 to Fall 2025.

Management's Responsibility

Management is responsible for measuring and evaluating the career college's compliance with the specified requirements of with enrolment and graduate data reporting as set out under section 36.1 of Ontario Regulation 415/06; Policy Directive on Career College Key Performance Indicators and Performance Objectives; and the Key Performance Indicator Operating Procedure – 2025 Reporting Cycle, for preparing enrolment and graduate data. Management is also responsible for such internal controls as management determine necessary to enable the career college's compliance with the specified requirements.

Our Responsibility

Our responsibility is to express a reasonable assurance opinion on the career college's compliance based on the evidence we have obtained. We conducted our reasonable assurance engagement in accordance with Canadian Standard on Assurance Engagements 3531, Direct Engagements to Report on Compliance. This standard requires that we plan and perform this engagement to obtain reasonable assurance about whether the entity complied with the specified requirements, in all significant respects.

Reasonable assurance is a high level of assurance but is not a guarantee that an engagement conducted in accordance with this standard will always detect a significant instance of non-compliance with specified requirements when it exists. Instances of non-compliance can arise from fraud or error and are considered significant if, individually or in the aggregate, they could reasonably be expected to influence the decisions of user of our report. A reasonable assurance compliance reporting engagement involves performing procedures to obtain evidence about the entity's compliance with the specified requirements. The nature, timing, and extent of procedures selected depends on our professional judgment, including an assessment of the risks of significant non-compliance, whether due to fraud or error.

We believe the evidence we obtained is sufficient and appropriate to provide a basis for our opinion.

Our Independence and Quality Control

We have complied with the relevant rules of professional conduct / code of ethics applicable to the practice of public accounting and related to assurance engagements, issued by various professional accounting bodies, which are founded on fundamental principles of integrity, objectivity, professional competence and due care, confidentiality and professional behaviour.

The firm applies Canadian Standard on Quality Control 1, Quality Control for Firms that Perform Audits and Reviews of Financial Statements, and other Assurance Engagements and, accordingly, maintains a comprehensive system of quality control, including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Opinion

In our opinion, Toronto Institute for Contemporary Psychoanalysis (316257, 203867) complied with the specified requirements for enrolment and graduate data reporting, as set out under section 36.1 of Ontario Regulation 415/06; Policy Directive on Career College Key Performance Indicators and Performance Objectives; and the Key Performance Indicator Operating Procedure – 2025 Reporting Cycle, in all significant respects.

We do not provide a legal opinion on the career college's compliance with the specified requirements established for enrolment and graduate data reporting.

Robert Gore & Associates

Toronto, Ontario
July 28, 2026

CHARTERED PROFESSIONAL ACCOUNTANTS
Licensed Public Accountant

Toronto Institute for Contemporary Psychoanalysis
Schedule A: Error Report Template
2025

Reference File #	File Status	Summary of Corrections
316257-203867-ENROLMENT--25w-20251218153627-EMPTY	Original	NA
316257-203867-GRADUATE -25w-20251218153546-EMPTY	Original	NA
316257-203867-ENROLMENT-25s-20251229130553 ACCEPTED	Original	NA
316257-203867-GRADUATE-25s-20251230084200 ACCEPTED	Original	NA
316257-203867-ENROLMENT-25f-20260217104836 ACCEPTED	Original	NA
316257-203867-GRADUATE-25f-20260217104906-EMPTY	Original	NA

If status is "EMPTY", this means that there are no records to submit for the term in question.