

## Report of the Independent Auditor on the Summary Financial Statements

To the members of Ontario Hospital Association

The accompanying summary financial statements, which comprise the summary statement of financial position as at June 30, 2011 and the summary statement of revenue and expenses for the year then ended, and the related note, are derived from the audited financial statements of the Ontario Hospital Association (the "Association") for the year ended June 30, 2011. We expressed an unqualified audit opinion on those financial statements in our report dated October 12, 2011. Those financial statements, and the summary financial statements, do not reflect the effects of events that occurred subsequent to the date of our report on those financial statements.

The summary financial statements do not contain all the disclosures required by Canadian generally accepted accounting principles. Reading the summary financial statement, therefore, is not a substitute for reading the audited financial statements of the Association.

### Management's Responsibility for the Summary Financial Statements

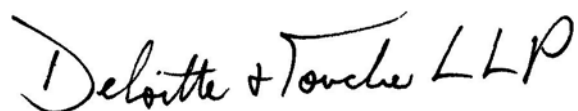
Management is responsible for the preparation of a summary of the audited financial statements on the basis described in the note to the summary financial statements.

### Auditor's Responsibility

Our responsibility is to express an opinion on the summary financial statements based on our procedures, which were conducted in accordance with Canadian Auditing Standards ("CAS") 810, "Engagements to Report on Summary Financial Statements."

### Opinion

In our opinion, the summary financial statements derived from the audited financial statements of the Ontario Hospital Association for the year ended June 30, 2011 are a fair summary of those financial statements, on the basis described in the note to the summary financial statements.



Chartered Accountants  
Licensed Public Accountants  
October 12, 2011

# Ontario Hospital Association

Note to the summary financial statements

June 30, 2011

---

## **Basis of the summary financial statements**

The criteria applied by management in the preparation of these summary financial statements are as follows:

- a) the information in the summary financial statements is in agreement with the related information in the audited financial statements;
- b) summary statements of changes in net assets and cash flows have not been presented, as the relevant information can be obtained from the audited financial statements; and
- c) the summary financial statements contain the information necessary to avoid distorting or obscuring matters disclosed in the related audited financial statements, including the notes thereto.
- d) The audited financial statements may be obtained from the Association.