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## Independent Limited Assurance Report to the South Coast British Columbia Transportation Authority

We have been engaged by the management of the South Coast British Columbia Transportation Authority (“TransLink” or the “Entity”) to undertake a limited assurance engagement, in respect of the year ended December 31, 2019, on certain quantitative performance information disclosed in the TransLink 2019 Accountability Report (the “Report”) as described below.

### Subject matter information

The scope of our limited assurance engagement, as agreed with management, comprises the following performance information (collectively, the “subject matter information”):

Subject Matter	Performance Indicators Selected For Assurance
1. Safety and security	<ul style="list-style-type: none"><li>Lost time injury frequency rate (per 200,000 working hours)</li></ul>
2. Customer experience	<ul style="list-style-type: none"><li>Ridership (journeys and boardings)</li><li>Passenger onboard injury rate</li></ul>
3. Environment	<ul style="list-style-type: none"><li>Facilities energy use (GJ)</li><li>Revenue fleet GHG emissions (CO<sub>2</sub>e)</li></ul>

The subject matter information, contained within the Report and denoted by the symbol ♦, have been determined by management on the basis of the Entity’s assessment of the material issues contributing to accountability performance and most relevant to their stakeholders.

There are no mandatory requirements for the preparation, publication or review of accountability performance metrics. As such, the Entity applies its own internal reporting guidelines and definitions for accountability reporting, which can be found in the [Glossary of Terms](#) online.

### Management’s responsibilities

Management is responsible for the preparation and presentation of the subject matter information in accordance with the Entity’s internal reporting guidelines and definitions for accountability reporting, current as at the date of our report. Management is also responsible for determining the Entity’s objectives in respect of accountability performance and reporting, including the identification of stakeholders and material issues, and for establishing and maintaining appropriate performance management and internal control systems from which the reported performance information is derived. Management has chosen to prepare the Report in accordance with the Global Reporting Initiative (‘GRI’) Sustainability Reporting Standard Core Option. Information on management’s approach to corporate sustainability reporting can be found in the [GRI Index](#) online.



## **Our responsibility and professional requirements**

Our responsibility in relation to the subject matter information is to perform a limited assurance engagement and to express a conclusion based on the work performed. We conducted our engagement in accordance with International Standard on Assurance Engagements ('ISAE') 3000 (Revised) *Assurance Engagements other than Audits or Reviews of Historical Financial Information* and ISAE 3410 *Assurance Engagements on Greenhouse Gas Statements*, issued by the International Auditing and Assurance Standards Board. ISAE 3000 and ISAE 3410 require that we plan and perform this engagement to obtain the stated level of assurance, in accordance with the applicable criteria.

## **Assurance approach**

We planned and performed our work to obtain all of the evidence, information and explanations we considered necessary in order to form our conclusion as set out below. A limited assurance engagement consists of making inquiries, primarily of persons responsible for the preparation of the subject matter information, and applying analytical and other evidence gathering procedures, as appropriate. Our procedures included:

- Inquiries of management to gain an understanding of the Entity's processes for determining the material issues for the Entity's key stakeholder groups;
- Inquiries with relevant staff at the corporate level to understand the data collection and reporting processes for the subject matter information,
- Assessment of the suitability and application of the criteria in respect of the subject matter information;
- Where relevant, performing walkthroughs of data collection and reporting processes for the subject matter information;
- Comparing a sample of the reported data for the subject matter information to underlying data sources;
- Inquiries of management regarding key assumptions and, where relevant, the re-performance of calculations; and,
- Reviewing the subject matter information presented in the Report to determine whether they are consistent with our overall knowledge of, and experience with, the accountability performance of the Entity.

The extent of evidence gathering procedures performed in a limited assurance engagement is less than that for a reasonable assurance engagement, and therefore a lower level of assurance is obtained.

## **Independence, quality control and competence**

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 behavior.

The firm applies *International Standard on Quality Control 1* 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.

The engagement was conducted by a multidisciplinary team which included professionals with suitable skills and experience in both assurance and in the applicable subject matter.



### **Inherent limitations**

Non-financial information, such as that included in the Report, is subject to more inherent limitations than financial information, given the characteristics of significant elements of the underlying subject matter and the availability and relative precision of methods used for determining both qualitative and quantitative information. The absence of a significant body of established practice on which to draw allows for the selection of different but acceptable measurement techniques, which can result in materially different measurements and can impact comparability. The nature and methods used to determine such information, as described in management's internally developed criteria, may change over time, and it is important to read the Entity's reporting methodology available in the [Glossary of Terms](#) online and relevant footnotes of the Report.

### **Our conclusion**

Based on the procedures performed, as described above, nothing has come to our attention that causes us to believe that for the year ended December 31, 2019, the subject matter information, as described above and disclosed in the TransLink 2019 Accountability Report, have not been prepared and presented, in all material respects, in accordance with the Entity's internal reporting guidelines and definitions for accountability reporting, current as at the date of our report.

A handwritten signature in black ink that reads 'KPMG LLP' in a cursive, slanted font. A horizontal line is drawn underneath the signature.

**Chartered Professional Accountants, Licensed Public Accountants**

March 31, 2020  
Vancouver, Canada