



**Canadian
Media Circulation
Audit**



TNY Consulting Inc

3 Reddington Dr. Unit 6
Caledon, ON L7E 4C4, CANADA
416.332.3715

AUDITOR FEE SCHEDULE Community Newspapers

New CMCA participants are required to have their Initial Report audited by the CMCA Auditor. Subsequent audits may then be audited by either the CMCA Auditor or an independent chartered accountant appointed by the publisher.

Use of the CMCA Auditor is subject to auditor fees, which are payable to the auditor at the start of the audit. The annual CMCA program fee does not include the auditor fee.

Auditor fee payment must accompany the report submission and should be made payable to **TNY Consulting**. Submit auditor fee payment with initial or annual report to the CMCA office.

***Please note that Auditor fee payments
must include applicable GST/HST.***

AUDITOR FEE SCHEDULE as of January 1, 2018

(HST Registration No. 894539022RT0001)

- BC, AB, SK, MB, QC, NT, NU, YT – **5% GST**
- ON – **13% HST**
- NB, NL, NS, PE – **15% HST**

AVERAGE TOTAL CIRC.	AUDITOR FEE
Up to 4,999	\$ 143.50 + GST/HST
5,000 – 7,499	220.50 + GST/HST
7,500 – 9,999	303.50 + GST/HST
10,000 - 19,999	386.00 + GST/HST
20,000 - 29,999	441.50 + GST/HST
30,000 - 39,999	496.50 + GST/HST
40,000 - Higher	551.50 + GST/HST

The CMCA Auditor reserves the right to refuse any report if an audit cannot be completed.