

Sample Certified or Public Chartered Accountant's Letter

Canadian Media Circulation Audit
890 Yonge Street, Suite 200
Toronto, Ontario
M4W 3P4

**THIS LETTER MUST BE
SUBMITTED TO THE CMCA
OFFICE ON THE
ACCOUNTANT'S LETTERHEAD.**

RE: (Name of Newspaper)

As specifically agreed, in accordance with Canadian Media Circulation Audit rules, I have examined the circulation records and other data presented by this publication and performed the following procedures in connection with its Circulation Report for the period of _____ to _____:

- Selected two issues from the Circulation Report at random.
- Obtained copies of the newspaper for the issues selected and ensured they were published on that date as per the report.
- Determined whether the publication was "paid circulation" or "controlled".
- Obtained a copy of the Publisher's Statement of Mailing form issued by Canada Post and receipt for cash paid. Ensured the Statement was signed by Canada Post. Reconciled the quantity of newspapers for the selected issues per the Circulation Report to the statement.
- Selected a sample of paid subscribers and verified proof of payment.
- Obtained carrier payroll and reconciled to the quantity of papers delivered by carrier fleet. Ensured carrier collections were made from subscribers.
- Obtained dealer and distributor invoices and returns and compared to amounts recorded for selected issues.
- Reviewed cash records for counter sales and reconciled with the quantity on the Circulation Report for the selected issues.
- Obtained a map of street boxes and quantity of papers dropped, returns and net distribution and reconciled with the Circulation Report.
- Obtained a list of names for service and sample copies distributed for selected issues. Ensured that quantity was **no more than 3% of total circulation and did not exceed 200 copies**.
- Compared printers' invoices to total distribution and ensured differences were not greater than 5%.
- Checked Circulation Report for numerical accuracy, including data transfer and calculations.
- Determined the circulation count was plausible based on number of households in the distribution area.
- Prepared written report detailing findings, conclusions and recommendations for improvement.

My examination included a general review of the circulation procedures and such tests of circulation records and other supporting evidence as outlined above, which I considered necessary under the circumstances. As a result of applying these procedures, I did not find any material differences with respect to the Circulation Report. In my opinion, the Report presents fairly the circulation of this publication. **I shall be available to the CMCA office to answer any questions or provide clarification regarding these findings and audit results.**

Signed,

Name of Accountant
(Telephone)
(Email address)

Name of Accounting Firm
(City)
(Date)