



# Annual Report Checklist - Newspapers

Download all mandatory forms from the Resources section at [www.circulationaudit.ca](http://www.circulationaudit.ca). Discard all previous hard copy and electronic versions. Optional forms may also be downloaded from the website.

- Prepare your Annual report, using mandatory and optional forms as required:**
  - Form X: Publisher's Circulation Report
  - Form X.3: Distribution Summary
  - Form Z: Single Issue Circulation Report **or** Weekly Circulation Report (Dailies) – for all issues
  - Form Y: Press Run Certificate – for all issues
  - Form G: Publisher's Deliver to Carriers, Dealers, Distributors, Street Boxes and Apartments (for Controlled Circulation) – for the month of the analyzed issue
  - Subscriber list – for the most recent issue
- Gather all necessary supporting documentation:**
  - For the month of the analyzed issue
  - For the last month of the each reporting period (NOTE: analyzed issue cannot be from the last month of the reporting period)
- Obtain the signatures of the Circulation Manager and Publisher on page 4 of Form X.**
- Make one copy of all forms and supporting documentation.**
- Choose one of the following two options, and follow the instructions:**

**OPTION A: If you are using the CMCA Auditor:**

- Send the following to the CMCA office at **37 Front Street, Suite 200, Toronto, ON M5E 1B3:**
  - One (1) complete set of your forms and documentation;
- The CMCA office will process your Annual report and issue a Publisher's Statement, bearing the phrase, "Subject to Audit."
- The CMCA office will send both your Interim and Annual report packages to the CMCA Auditor.
- The CMCA Auditor will send an invoice for auditor fee.
- The CMCA Auditor will audit the reports and forward the results to the CMCA office.
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**OPTION B: If you are using an independent certified or chartered accountant:**

- Send the following to the CMCA office at **37 Front Street, Suite 200, Toronto, ON M5E 1B3:**
  - One (1) copy of all mandatory forms;
  - If your average total circulation has changed by +/- five percent since your last report, also submit supporting documentation.
- Send both your Interim and Annual report packages to an independent chartered accountant. The interim report covers the previous six-month report period.
- The CMCA office will process your Annual report and issue a Publisher's Statement, bearing the phrase, "Subject to Audit."
- Upon successful completion of the audit, the chartered accountant will forward the results to the CMCA office on or before the Audit Results due date.

**The CMCA office will process the audit results and issue an Audit Report.**