



**Canadian
Media Circulation
Audit**

AUDITOR FEE SCHEDULE
**Business Publications
& Consumer Magazines**
as of June 19, 2019

Business Publications and Consumer Magazines are required to have their audits conducted by a CMCA Auditor.

Use of the CMCA Auditor is subject to an auditor fee, which is due at the start of the audit. The Auditor fee is paid directly to the CMCA Auditor, reflecting the auditor-client relationship. The auditor fee is separate from the annual CMCA program fee paid to News Media Canada.

Auditor fee payment must accompany the report submission and should be made payable to your chosen auditor. Submit auditor fee payment along with Initial or Annual report to the CMCA office.



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**SMM BUSINESS &
FINANCIAL SOLUTIONS INC.**

Sandra Li, CPA
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HST Registration No. 789236130RT0001

All amounts are subject to applicable GST/HST:

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

AVERAGE TOTAL CIRCULATION	AUDITOR FEE
Up to 4,999	\$ 179.15 + GST/HST
5,000 – 7,499	246.15 + GST/HST
7,500 – 9,999	358.30 + GST/HST
10,000 - 19,999	447.60 + GST/HST
20,000 - 29,999	531.85 + GST/HST
30,000 - 39,999	616.10 + GST/HST
40,000 – 99,999	682.10 + GST/HST
100,000 – Higher	1,342.85 + GST/HST

The CMCA Auditor reserves the right to refuse any report if audit fee is not paid or an audit cannot be completed.