



**Canadian  
Media Circulation  
Audit**

**AUDITOR FEE SCHEDULE  
Community Newspapers  
as of June 19, 2019**

CMCA Auditors are trained independent circulation auditing service providers approved by the CMCA program. All new CMCA participants are required to have their Initial Report audited by a CMCA Auditor. Subsequent community newspaper audits may then be audited by either a CMCA Auditor or an independent chartered accountant appointed by the publisher.

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.



**Amy Li, CPA, CGA  
A&D Financial Consulting**

132 Edward Jeffreys Ave.  
Markham, Ontario L6E 1V5  
Phone: (416) 402-1808  
Email: [auditing.cmca@gmail.com](mailto:auditing.cmca@gmail.com)

HST Registration No. 762291516RT0001



**SAMP BUSINESS &  
FINANCIAL SOLUTIONS INC.**

**Sandra Li, CPA  
SAMP Business & Financial Solutions Inc.**

7 Harlequin Court  
Richmond Hill, Ontario L4S 2K7  
Phone: (416) 627-0006  
Email: [SAMMBizFin@gmail.com](mailto:SAMMBizFin@gmail.com)

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

<b>AVERAGE TOTAL CIRCULATION</b>	<b>AUDITOR FEE</b>
Up to 4,999	\$ 145.65 + GST/HST
5,000 – 7,499	223.80 + GST/HST
7,500 – 9,999	308.05 + GST/HST
10,000 - 19,999	391.80 + GST/HST
20,000 - 29,999	448.10 + GST/HST
30,000 - 39,999	503.95 + GST/HST
40,000 and up	559.75 + GST/HST

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