



**Canadian  
Media Circulation  
Audit**

**AUDITOR FEE SCHEDULE**

**Business Publications  
& Consumer Magazines**  
as of January 26, 2023

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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HST Registration No. 762291516RT0001



**S.A.M.M. 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

<b>AVERAGE TOTAL CIRCULATION</b>	<b>AUDITOR FEE</b>
Up to 4,999	\$ 183.65 + GST/HST
5,000 – 7,499	252.30 + GST/HST
7,500 – 9,999	367.25 + GST/HST
10,000 - 19,999	458.80 + GST/HST
20,000 - 29,999	545.15 + GST/HST
30,000 - 39,999	631.50 + GST/HST
40,000 – 99,999	699.15 + GST/HST
100,000 – Higher	1,376.40 + GST/HST

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