



**Canadian
Media Circulation
Audit**

**AUDITOR FEE SCHEDULE
Community Newspapers
as of January 26, 2023**

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

HST Registration No. 762291516RT0001



**SMM BUSINESS &
FINANCIAL SOLUTIONS INC.**

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

7 Harlequin Court
Richmond Hill, Ontario L4S 2K7
Phone: (416) 627-0006
Email: 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

AVERAGE TOTAL CIRCULATION	AUDITOR FEE
Up to 4,999	\$ 149.30 + GST/HST
5,000 – 7,499	229.40 + GST/HST
7,500 – 9,999	315.75 + GST/HST
10,000 - 19,999	401.60 + GST/HST
20,000 - 29,999	459.30 + GST/HST
30,000 - 39,999	516.55 + GST/HST
40,000 and up	573.75 + GST/HST

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