



**Canadian
Media Circulation
Audit**



TNY Consulting Inc

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AUDITOR FEE SCHEDULE Community Newspapers

New members are required to have their Initial Report audited by the CMCA Auditor. Subsequent audits may be audited by the CMCA Auditor or an independent chartered accountant appointed by the publisher.

Use of the CMCA Auditor is subject to auditor fees. Annual CMCA membership fee does not include the auditor fee.

NEW! Auditor fee payment must accompany the report submission and should be made payable to **TNY Consulting**. Submit auditor fee payment with initial or annual report to the CMCA office.

***Please note that Auditor fee payments
must include applicable GST/HST.***

AUDITOR FEE SCHEDULE as of January 1, 2011

(HST Registration No. 894539022RT0001)

(AB, MB, NWT, PEI, SK, Nunavut, Yukon – 5% GST

BC – 12% HST,

NB, NL, ON – 13% HST,

NS – 15% HST)

AVERAGE TOTAL CIRC.	AUDITOR FEE
Up to 4,999	\$ 130.00 + GST/HST
5,000 – 7,499	200.00 + GST/HST
7,500 – 9,999	275.00 + GST/HST
10,000 - 19,999	350.00 + GST/HST
20,000 - 29,999	400.00 + GST/HST
30,000 - 39,999	450.00 + GST/HST
40,000 - Higher	500.00 + GST/HST

The CMCA Auditor reserves the right to refuse any report if an audit cannot be completed.