

Accountant's Report
Care and Maintenance Fund
The Cemeteries Act, 1999

To: Registrar of Cemeteries

The following accountant's report on the Care and Maintenance Fund for the fiscal year ending _____, _____ was requested by

(name of cemetery)

PROCEDURES

I/we, the undersigned accountant, have reviewed _____ contracts out of a total of _____ contracts in regards to payment into the Care and Maintenance Fund, as guided by The Table of Recommended Minimum Examination Guidelines.

1. The Cemetery owner maintains a care and maintenance fund with a trust company, bank, treasury branch or credit union to which all monies paid into form a trust for the purposes set out in Part V of *The Cemeteries Act, 1999*
2. The Cemetery owner has paid into the care and maintenance fund the amounts as required under section 42 of *The Cemeteries Regulations, 2001* for each of the contracts reviewed.

The exceptions were:

3. The monies held in trust for the care and maintenance of the cemetery have been verified by personal investigation or by a statement obtained from the bank, treasury branch, trust company or credit union with which the trust account is maintained and are consistent with the records of the commercial cemetery owner.

As we requested, the trustees disclosed their transactions in a statement we supplied. The completed statements have been returned directly to us and are attached.

4. The income from the investment of the care and maintenance fund has been used for the purposes of the care and maintenance of the cemetery.

5. The amount held in trust at the _____ day of _____, _____

as reflected by the records of the commercial cemetery owner amount to
\$ _____.

6. I/we have the following additional matters to report or to comment on for the
_____ Cemetery for the year ended _____, _____.

This report is prepared solely for the submission to the Registrar of Cemeteries in accordance with *The Cemeteries Act, 1999* and is not to be referred to any other person. The procedures carried out did not constitute an audit and therefore we do not express an opinion on the accuracy or completeness of the trust books, records and financial information provided, or as to whether there were any irregularities during the year which were not disclosed to us. However, we have reported the results of applying the recommended minimum examination guidelines.

To complete this report, we have read *The Cemeteries Act, 1999* and related regulations.

Signed at _____ this _____ day of _____, _____.

Name of accountant (please print): _____

Name of Accounting Firm _____

Professional designation: _____

Signature: _____

Address: _____ Telephone: _____

**Table of Recommended Minimum Examination
Guidelines for use in completing the Accountant's Report on the Prepaid
Cemetery Contract Assurance Fund and Care and Maintenance Fund**

Number of contracts where payment was made during the fiscal year under examination.	Recommended Sample Size
0-50	Examine all to a maximum of 10
51-200	Examine 20%
Over 200	Examine 40

Statement of Care and Maintenance Fund

To: Registrar of Cemeteries

This statement was prepared by the trustee of the Care and Maintenance Fund

of _____ for the fiscal year ended _____, _____.
(name of cemetery)

1.	Amount in trust at the beginning of the fiscal year	\$ _____
3.	Total amount deposited into the trust by the cemetery owner during the year	\$ _____
3.	Total investment income earned by the trust during the year.	\$ _____
	Overall rate of return on investment _____ %.	
4.	Total remuneration paid to the trustee during the year.	\$ _____
5.	Total amount of income payable to the cemetery owner	\$ _____
6.	Actual amount of income paid to the cemetery owner	\$ _____
7.	Total income reinvested in the trust during the year	\$ _____
8.	Total amount of capital authorized for withdrawal by registrar	\$ _____
9.	Amount in trust at the end of the fiscal year	\$ _____

These trust funds were invested in securities authorized under *The Trustee Act* in accordance with Section 27 of *The Cemeteries Act, 1999*.

Signature of Individual Preparing This Statement

Date

Name (Please Print)

Title (Please Print)

Name of Trustee

Telephone Number

Address of Trustee

Street

City/Town

Province

Postal Code