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 Service Alberta
 Consumer Services Division
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**Accountants Report on
 Pre-Need Assurance Fund
 Monument Dealers**
 (Cemeteries Act)

PLEASE PRINT OR TYPE

To: Director of Cemeteries

The following accountant's report on the Pre-Need Assurance Fund for the fiscal year ending

_____ was requested by _____ ,
 mm/dd/yyyy Name of Business

PROCEDURES

We have conducted certain procedures on the books, records and accounts maintained by the licensee to report on the trust fund. Procedures 1 and 3 are guided by the Table of Recommended Minimum Examination Guidelines. Based on the limited procedures carried out, we report as follows:

1. We reviewed _____ contracts out of a total of _____ contracts.
 - All money related to those contracts entered after November 30, 1998 was set aside in a pre-need assurance fund in accordance with sections 44, 45(2) and 45(4)(a) of the Cemeteries Act, and section 10 of the Commercial Cemeteries Regulation, A.R. 247/98, less an administration fee up to 15%, if applicable, in accordance with section 46(3) of the Cemeteries Act and section 11 of the Commercial Cemeteries Regulation.

The exceptions were:

2. The money set aside in Procedure 1 above was deposited with an authorized trustee:
 - Within thirty five days from the date the purchaser receives a copy of the contract on those contracts entered after November 30, 1998 in accordance with section 45(1) of the Cemeteries Act and section 9 of the Commercial Cemeteries Regulation, as well as section 67(1) of the Cemeteries Act and section 3 of the General Regulation, A.R.249/98.

The exceptions were:

3. We reviewed _____ transactions out of a total of _____ transactions.
- Payments were made to the owner when the cemetery supplies and services listed in the contract have been provided in accordance with the contract and in accordance with section 44(a) of the Cemeteries Act.
 - Refunds were provided to the appropriate parties within fifteen days of receiving the notice of cancellation in accordance with sections 44(b) and 69 of the Cemeteries Act.

The exceptions were:

4. The trust liability at the fiscal year end as reported by the owner was \$_____. The value of the fund at the fiscal year end reported by the **owner** was \$_____, which was sufficient to cover the trust liability.

If there was no trust liability to report, check one of the following:

- a) the business did not sell any pre-need contracts.
- b) the business sold _____ contracts during the year but goods and services were provided within 180 days.
- c) explanation as follows: _____

5. 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 to this report. The exceptions were:

6. The combined value of the trust funds at the fiscal year end as reported by the **trustees** was \$_____. This amount was properly reconciled to the value of the fund reported by the owner in Procedure 4 above. The exceptions were:

This report is prepared solely for submission to the Director of Cemeteries in accordance with the Cemeteries Act and is not to be referred to or distributed 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 on the results of applying the proceeding procedures.

To complete this report, we have read the Cemeteries Act and the related regulations.

Name of Accountant/Accounting Company				

Address	Street	City/Town	Province	Postal Code
_____		_____		
Telephone Number (include area code)		Professional Designation		
_____		_____		
Signature		Date		

This information is being collected for the purposes of providing the financial reporting requirements in accordance with the Cemeteries Act. Questions about the collection of this information can be directed to the Director of Cemeteries, 3rd Floor, Commerce Place, Edmonton, Alberta, T5J 4L4, 427-5210 (Outside of Edmonton, call 310-0000 to be connected toll free).

Table of Recommended Minimum Examination Guidelines

Use this guide for completing the Accountant's Report on Pre-Need Assurance Fund under the Cemeteries Act

PROCEDURE 1

Number of Outstanding Contracts in 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

PROCEDURE 3

Number of Contracts with Trust Money and Income Paid out in 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

Use the same contracts selected in Procedure 1 when applicable. Then select additional contracts to meet the recommended sample size.