

NOVA SCOTIA CEMETERY AND FUNERAL SERVICES ACT

Review Engagement Report – No Discrepancies

(Must be completed by a Licensed Public Accountant)

Re: _____ Name of Seller (Funeral Home or Cemetery Operator)

I have reviewed the seller's compliance during the fiscal year ending _____ (fiscal year end) with criteria prescribed by Sections 15, 16A(6)(a) to (e), and 16B of the Cemetery and Funeral Services Regulations (N.S. Reg. 16/84) (and the requirement to maintain a trust account referred to in Note 1 below), and, if a cemetery, Section 24 of the Cemetery and Funeral Services Act (R.S.N.S 1989, c62) and Sections 28 to 33 of the Cemetery and Funeral Services Regulations (N.S. Reg. 16/84), [and the interpretation of certain criteria as described in Note 2, if applicable]. My review was made in accordance with generally accepted standards for review engagements and, accordingly, consisted of inquiry, analytical procedures and discussion related to information supplied to me by the company.

A review does not constitute an audit and, consequently, I do not express an audit opinion on this matter.

Based on my review, nothing has come to my attention that causes me to believe that the company is not in compliance with the criteria prescribed by Sections 15, 16A(6)(a) to (e), and 16B of the Regulations (and the requirement to maintain a trust account as set out in Note 1 below), and, if a cemetery, Section 24 of the Act and Sections 28 to 33 of the Regulations [and the interpretation as described in Note 2].

City

Date

Signature of Accountant

The undersigned is the seller referred to in this report.

Name of Seller (Funeral Home or Cemetery Operator)

Date

Signature of Seller

NOTE 1 – TRUST ACCOUNT REQUIREMENT (to be completed by the licensed public accountant)

During the seller's fiscal year, the seller is required to maintain an account designated as a trust account in a chartered bank, loan or trust company in the Province, in which was deposited all money received from the sale of trust-funded plans (less any allowable administrative expenses permitted by subsection 15(3) of the Cemetery and Funeral Services Act).

Name of Chartered Bank, Loan or Trust Company holding Trust Account

Balance in Trust Account at fiscal year end

Name of Chartered Bank, Loan or Trust Company holding Cemetery Perpetual Care Fund (if applicable)

Balance in Trust Account at fiscal year end

NOTE 2 – DESCRIPTION OF INTERPRETATION (if applicable)

ADDITIONAL INFORMATION (to be provided by the licensed public accountant)

Name of Accounting Firm

Address

Name of Person to whom any inquiry should be directed

Phone

Email