

PROVINCE OF NOVA SCOTIA
DEPARTMENT OF JUSTICE
Maintenance Enforcement Program Trust Fund Audit
Three Month Period Ended March 31, 2010



AUDITORS' REPORT

To the Deputy Minister of the Department of Justice, Province of Nova Scotia

We have audited the Schedule of Receipts and Disbursements of the Maintenance Enforcement Program (MEP) Trust Account for the three month period ended March 31, 2010. This financial information is the responsibility of the Trust's management. Our responsibility is to express an opinion on this financial information based on our audit.

We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we plan and perform an audit to obtain reasonable assurance whether the financial information is free of material misstatement. An audit includes examining, on a test basis, evidence supporting the amounts and disclosures in the financial statements. An audit also includes assessing the accounting principles used and significant estimates made by management, as well as evaluating the overall presentation of the financial information.

In our opinion, this schedule presents fairly, in all material respects, the transactions of the Maintenance Enforcement Program Trust Account for the three month period ended March 31, 2010 in accordance with Generally Accepted Accounting Principles.

Amherst, Nova Scotia
March 23, 2011

CHARTERED ACCOUNTANTS

**Nova Scotia Maintenance Enforcement Program
Schedule of Receipts and Disbursements of the MEP Trust
For the period January 1, 2010 to March 31, 2010**

Opening balance, MEP Trust Account	\$ 355,777
Collections	10,321,992
Disbursements	<u>(10,243,275)</u>
Closing balance, MEP Trust Account	<u>\$ 434,494</u>