Financial statement of

Department of Justice – Maintenance Enforcement Program

March 31, 2015

Department of Justice –
Maintenance Enforcement Program
year ended March 31, 2015

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Independent Auditor's Report

To the Deputy Minister of the Department of Justice

We have audited the accompanying financial statement of the Department of Justice – Maintenance Enforcement Program ("MEP"), which includes the statement of cash receipts and disbursements and the note to the financial statement as at and for the year ended March 31, 2015. The financial statement has been prepared by management of the Department of Justice – Maintenance Enforcement Program based on the cash basis of accounting.

Management's Responsibility for the Financial Statement

Management is responsible for the preparation and fair presentation of the financial statement in accordance with the cash basis of accounting and for such internal control as management determines is necessary to enable the preparation of the financial statement that is free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on the financial statement based on our audit. We conducted our audit in accordance with Canadian generally accepted auditing standards. Those standards require that we comply with ethical requirements and plan and perform the audit to obtain reasonable assurance about whether the financial statement is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statement. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statement, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statement in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by management, as well as evaluating the overall presentation of the financial statement.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our audit opinion.

Opinion

In our opinion, the financial statement presents fairly, in all material respects, the cash receipts and disbursements of the MEP Trust Account as at and for the year ended March 31, 2015 in accordance with the cash basis of accounting.

Basis of Accounting and Restriction on Use

Without modifying our opinion, we draw attention to Note 1 to the financial statement, which describes the basis of accounting. The financial statement is prepared to assist the Department of Justice and the users of the Maintenance Enforcement Program to meet the requirements of Maintenance Enforcement Act. As a result, the financial statement may not be suitable for another purpose. Our report is intended solely for the Department of Justice and should not be used by parties other than the Department of Justice and the users of the Maintenance Enforcement program.

Deloitte LLP

Chartered Accountants
March 8, 2016
Halifax, NS

Department of Justice - Maintenance Enforcement Program

Statement of cash receipts and disbursements of the MEP Trust Account
for the period April 1, 2014 to March 31, 2015

	2015
	$
Opening balance, MEP Trust Account	**678,508**
Receipts	**52,665,641**
Disbursements	**(52,529,349)**
Closing balance, MEP Trust Account	**814,800**

Department of Justice –
Maintenance Enforcement Program

Note to the financial statements
year ended March 31, 2015

1. Basis of accounting

The financial statement has been prepared in accordance with the cash basis of accounting. Consequently, receipts are recognized when received rather than the period to which they related and disbursements are recognized when paid rather than when the obligation is incurred.