

PROVINCE OF NOVA SCOTIA
DEPARTMENT OF JUSTICE
Maintenance Enforcement Program Trust Account Audit
Years Ended March 31, 2016 and March 31, 2017

INDEPENDENT AUDITOR'S REPORT

To the Deputy Minister of Department of Justice

We have audited the accompanying statements of cash receipts and disbursements of the Maintenance Enforcement Program (MEP) Trust Account for the years ended March 31, 2016 and March 31, 2017. The financial statements have been prepared by management using the cash receipts and disbursements basis of accounting described in Note 1.

Management's Responsibility for the Financial Statements

Management is responsible for the preparation of these financial statements in accordance with the cash receipts and disbursements basis of accounting described in Note 1; this includes determining that the cash receipts and disbursements basis of accounting is an acceptable basis for the preparation of the financial statement in the circumstances, and for such internal control as management determines is necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

Auditor's Responsibility

Our responsibility is to express an opinion on these financial statements 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 statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgment, including the assessment of the risks of material misstatement of the financial statements, 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 statements 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 statements.

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 statements are prepared, in all material respects, in accordance with the cash receipts and disbursements of the MEP Trust Account in accordance with the basis of accounting described in Note 1, for the years ended March 31, 2016 and March 31, 2017.



Amherst, Nova Scotia
April 3, 2018

CHARTERED PROFESSIONAL ACCOUNTANTS
LICENSED PUBLIC ACCOUNTANTS

Nova Scotia Maintenance Enforcement Program
Statement of Cash Receipts and Disbursements of the MEP Trust Account
For the period April 1, 2015 to March 31, 2016

Opening balance, MEP Trust Account	\$ 843,606
Receipts	53,669,312
Disbursements	<u>(53,916,993)</u>
Closing balance, MEP Trust Account	<u>\$ 595,925</u>

Note 1: Basis of Accounting

The Maintenance Enforcement Program prepares its financial statement on the cash receipts and disbursements basis of accounting. Consequently, receipts are recognized when received rather than the period to which they relate and disbursements are recognized when paid rather than when the obligation is incurred.

Nova Scotia Maintenance Enforcement Program
Statement of Cash Receipts and Disbursements of the MEP Trust Account
For the period April 1, 2016 to March 31, 2017

Opening balance, MEP Trust Account	\$ 595,925
Receipts	54,750,982
Disbursements	<u>(54,898,881)</u>
Closing balance, MEP Trust Account	<u>\$ 448,026</u>

Note 1: Basis of Accounting

The Maintenance Enforcement Program prepares its financial statement on the cash receipts and disbursements basis of accounting. Consequently, receipts are recognized when received rather than the period to which they relate and disbursements are recognized when paid rather than when the obligation is incurred.