

Table of Recommended Minimum Examination Guidelines
for Use in Completing the 2023 Accountant’s Report on Pre-Need Trust Fund

For procedure 1

Number of Pre-Need Contracts in force during the year	Recommended Sample Size
0 – 50	Examine all to a maximum of 10
51 - 200	Examine 20%
Over 200	Examine 40

For procedure 2

Number of new Pre-Need Contracts written during the year	Recommended Sample Size
0 – 50	Examine all to a maximum of 10
51 – 200	Examine 20%
Over 200	Examine 40

(Where the contracts specify periodic installment payments the maximum number of payments to be sampled is the first three for each contract)

For procedure 3

Number of pre-need 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).