

Policy and Procedure

Title:	Use of External Auditor for Non-Audit Services		
Policy Number:	07.002	Section:	Governance (Board)
Effective Date:	November 19, 2009		
Revised Date:	April 17, 2019		
Approving Body:	Board of Directors		
Authority:	CancerCare Manitoba Act		
Responsible Officer:	Board Chair		
Delegate:			
Contact:			
Applicable to:	CancerCare Manitoba Board and Administration		

1.0 **BACKGROUND:**

Not Applicable

2.0 **PURPOSE:**

- 2.1 To provide guidelines and approval authority limits for provision of non-audit services by the external auditor.
- 2.2 The Board of Directors approves the appointment of CCMB's external auditors upon the recommendation of the Finance and Audit Committee. The Finance and Audit Committee is responsible to ensure that the objectivity and independence of the external auditor is maintained while providing non-audit services. The primary role of the external auditor is to perform audits for CCMB for which an audit opinion is issued.

3.0 **DEFINITIONS:**

- 3.1 **Non-audit Service:** is defined as a service for which an external audit opinion is not issued and for which an additional fee is charged.

4.0 **POLICY:**

- 4.1 CCMB will not engage its external auditor to carry out any services that could impair the independence of the external auditor.
- 4.2 The external auditor may refuse any assignment that it deems to be an independence threat.
- 4.3 The Finance & Audit Committee must pre-approve the engagement of the external auditor for any non-audit services subject to article 2.4.
- 4.4 The Finance & Audit Committee delegates to the President and Chief Executive Officer the authority to engage the external auditor for non-audit services up to \$10,000 annually.

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4.5 The Finance & Audit Committee and Board receive an annual report from the external auditor which lists all non-audit services performed by the external auditor.

5.0 **PROCEDURE:**
Not Applicable

6.0 **REFERENCES:**
Not Applicable

Contact: All enquiries relating to this document should be directed to:	
Name:	
Title/Position:	Board Chair
Phone:	
E-mail:	
Address: (if required):	

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DOCUMENTATION

Document Location:

This document is located (hard and e-copy formats):

1. The original signed and approved document is on file in the Policy Office, CCMB.
2. The e-copy is on file in the CCMB Governing Documents Library on SharePoint.
- 3.

Revision History:

Date	Version	Status	Author	Summary of Changes
dd/mm/yyyy	#	Initial, Draft Final Minor/Major revision		
19/11/2009	1	Initial	Board	
23/03/2018	1	Minor Revision	S. Friedenberger	Reformatted to new template.
09/04/2019	2	Revision	F&A Committee	

Approvals Record:

This Policy requires approval by:

Approval		
Date	Name / Title	Signature
	Not required.	

FINAL APPROVAL:

Date	Name / Title	Signature
Apr 17 2019	Approved by the CCMB Board of Directors	Approved by the Board Chair