

Policy and Procedure

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

1.0 **BACKGROUND:**

Not Applicable

2.0 **PURPOSE:**

- 2.1 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.
- 2.2 The external auditor is responsible for ensuring that they comply with the independence rules as determined by rules of professional conduct, and Generally Accepted Auditing Standards (GAAS).
- 2.3 A 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.
- 2.4 The purpose of this policy is to articulate the authorities for engaging the external auditor for non-audit services.

3.0 **DEFINITIONS:**

Not Applicable

4.0 **POLICY:**

- 4.1 CCMB will not engage its external auditor to carry out any prohibited services as determined by the Institute of Chartered Accountants, Rules of Professional Independence and Generally Accepted Auditing Standards (GAAS).
- 4.2 The external auditor may refuse any assignment that it deems to be an independence threat.
- 4.3 The Finance and Audit Committee must pre-approve the engagement of the external auditor for any non-audit services subject to article 2.4.

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4.4 The Finance and Audit Committee delegates to the Director of Finance the Authority to engage the external auditor for the following pre-approved routine non-audit services up to \$10,000 annually:

- a. All tax matters, including, but not limited to income tax, retirement planning, sales tax, issuance of charitable receipts and assessments of the broad-based tax implications for individual transactions.
- b. Participation in the risk assessment process.
- c. Professional services with respect to advice on the accounting for individual transactions (e.g. capital acquisitions) or categories of transactions (e.g. employee future benefits).

4.5 The Finance & Audit Committee receives 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

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

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DOCUMENTATION

Policy Location:

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

1. The original signed and approved policy is on file in the Executive Office, CCMB
2. The e-copy is on file in the CCMB Governing Documents Library, 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

Approvals Record:

This Policy requires approval by:

Approval	Date	Name / Title	Signature
		Not required.	

FINAL APPROVAL:

Date	Name / Title	Signature
Nov 19 2009	Approved by the Board	