

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:	May 11, 2023		
Approving Body:	Board of Directors		
Authority:	The Health System Governance and Accountability Act		
Responsible Officer:	Board Chair		
Delegate:			
Contact:	Board Chair through the Board Coordinator		
Applicable to:	CCMB 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 - 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 and Audit Committee must pre-approve the engagement of the external auditor for any non-audit services subject to article 2.2.
- 4.4 The Finance and 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 and 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:	CCMB Board Chair via the Board Coordinator
Title/Position:	
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. The e-copy is on file in the CCMB Board Members Resource Centre on the Board SharePoint site.

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	
11/05/2023	3	Minor Revision	Executive Committee	Updated the name of the Act and other minor revisions

Approvals Record:

This Policy requires approval by:

Approval	Date	Name / Title	Signature
		Not required.	

FINAL APPROVAL:

Date	Name / Title	Signature
May 11/23	Approved by the Executive Committee of the Board	Approved by the Board Chair