



POLICY STATEMENT

Policy Name	Non-Audit Services		
Policy #	409-G	Category	Finance
Policy Sponsor	Associate Vice-President, Financial Services	Previous Revision Date	June 20, 2014
Policy Approved by	Board of Directors	Issue or Revision Date	June 27, 2018
Procedures Approved by	CFO & Vice-President, Administrative Services	Review Date	June 2021

PURPOSE

The purpose of this policy is to ensure the independence of the audit opinion is not threatened by the provision of non-audit services by Saskatchewan Polytechnic's external auditors.

GUIDING PRINCIPLES

Saskatchewan Polytechnic is committed to ethical integrity and transparency in its financial conduct and reporting.

POLICY

1. Non-Audit Services performed by Saskatchewan Polytechnic's external auditor shall be approved by the board of directors on the recommendation of the audit committee.
2. Management will bring to the audit committee chair requests for Non-Audit Services before the external auditor has been engaged to provide such services.
3. The audit committee chair will provide a full report of Non-Audit Services requested of Saskatchewan Polytechnic's external auditor at the following audit committee meeting and board of directors meeting.
4. In emergency situations where Saskatchewan Polytechnic requires the external auditor to provide immediate Non-Audit Services prior to the next scheduled audit committee or board meeting, approval shall be sought from the chair of the audit committee.

DEFINITIONS

Non-Audit Service: a service for which an external audit opinion is not issued and for which an additional fee is charged. This service can include a wide-range of activities, including, but not limited to, accounting advice, tax advisory and compliance services, business acquisitions or disposals, and regulatory reviews commissioned by the audit committee.

RELATED POLICIES/DOCUMENT

Policy # 704 Conflict of Interest

APPLICABLE LEGISLATION OR REGULATIONS

Chartered Professional Accountants