



**CommunityCare**  
NORTHUMBERLAND

**SECTION:** Financial **POLICY:** Annual Audit  
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### **Policy**

To meet the terms of legal requirements, agreements and to ensure financial accountability CCN voting members will appoint an accredited auditor at their annual general meeting to perform an audit on CCN financial records for the following fiscal year.

### **Procedure**

1. The auditor will be a Chartered Accountant, Certified General Accountant or Certified Management Accountant, licensed to do audits under provincial statute.
2. The audit will be completed by June 30 of each year for the previous fiscal year, April 1 to March 31. The audited report will be approved and signed by two signing officers of the agency.
3. The auditor will have access to all staff, Board of Directors, accounting records, legal agreements, minutes, resolutions, contracts and supporting documents.
4. The Finance Committee and Board of Directors will consider all recommendations for changes to the accounting and financial management systems and procedures presented by the auditor and implement them to the fullest extent possible.
5. The Board of Directors will present the audited statements to the membership at the subsequent annual meeting.