



Policy Name: <p style="text-align: center;">FINANCIAL AUDITS</p>	Policy Number: <p style="text-align: center;">1806</p>
Approved By: <p style="text-align: center;">Executive Team</p>	Effective Date: <p style="text-align: center;">SEPTEMBER 1, 1996</p>
Reason for Revision: Click on item below and select item from list. <p style="text-align: center;">CONTENT- Enter BELOW Reason for change Ex: Combined Policy ## and ##.</p> <p style="text-align: center;">New format being used.</p>	Date Revised: <p style="text-align: center;">August 10, 2021</p> Next Date for Review: <p style="text-align: center;">August 10, 2024</p>
Section: <p style="text-align: center;">Section 18 - Accounting</p>	Page No: <p style="text-align: center;">Page 1 of 1</p>

Policy

Agapé Hospice will be subject to internal Salvation Army audits and to external audits on an annual basis.

Procedure

1. The Salvation Army Territorial Headquarters (THQ) will arrange for an external audit to be conducted not later than two months following each fiscal year-end. The external auditor is to be named by THQ and that auditor will remain until such time as THQ decides a new appointment is required. Currently the auditor of choice is KPMG.

2. Full disclosure of audited financial statements and worked hours reports (required by Alberta Health Services) will be made available to funders, the public, and to other public institutions as required.