

**APGNS Policy Regarding Appointment of the Auditor
approved by Council March 2018; approved at the AGM June 2019**

INTRODUCTION

This policy and procedure document is intended as an addendum to the current by-laws of the Association and reflects the currently accepted procedures as well as the by-laws under development for the revised *Geoscience Profession Act* and *Geoscience Practice Regulations*. Where accuracy is critical, please consult the current *Geoscience Profession Act* and the by-laws of the Association.

DEFINITIONS

Act – means the *Geoscience Profession Act*.

By-laws – means the by-laws of the Association of Professional Geoscientists of Nova Scotia (Geoscientists Nova Scotia, APGNS or the Association) currently in force under the Act.

Council – means the Council of the Association.

Registrar – means the Registrar of the Association as appointed by the Council of the Association.

Registrant – means a registered member, licensee, member-in-training (MIT), or authorized holder of a corporate Certificate of Authorization.

Secretary – means the Secretary of the Association as appointed by the Council of the Association.

AUDITOR

The Council shall appoint annually a chartered accountant to complete a financial review of the accounting books and financial records of the Association as maintained by the Administrative Assistant under the supervision of the Registrar and the Treasurer.

The reviewer shall examine into the financial condition of the Association, prepare a balance sheet and report thereon. Such balance sheet and report shall be delivered to the Registrar and the Treasurer, who shall present it to the annual meeting of the Association.