

Policy Name:	Appointment of an External Chartered Professional Accountant		
Policy No:	FIN-01	Version Date:	29 July 2026

1.0 INTRODUCTION

The Association of Professional Geoscientists of Nova Scotia ('APGNS') has a legislated mandate, under the *Geoscience Profession Act*¹, 2002, c. 7, s. 1, to regulate the practice of geoscience in Nova Scotia and to register professional geoscientists in accordance with the APGNS By-laws, policies and procedures.

This policy and procedure document is an addendum to the current *Geoscience Profession Act* (2002) and By-laws of APGNS and reflects the currently accepted procedures. Where accuracy is critical, please consult the *Geoscience Profession Act* and the By-laws of APGNS, as amended.

2.0 DEFINITIONS

Act – means the *Geoscience Profession Act*.

By-laws – means the By-laws of the Association of Professional Geoscientists of Nova Scotia currently in force under the Act.

Council – means the Council of APGNS.

President – means the President of APGNS, as elected by the APGNS voting members.

Treasurer – means the Treasurer of APGNS, as appointed by the APGNS Council.

3.0 APPOINTMENT OF AN EXTERNAL CHARTERED PROFESSIONAL ACCOUNTANT

The Council shall appoint annually a external, licensed Chartered Professional Accountant to complete a Review Engagement of the financial statements of APGNS.

The reviewed financial statements shall be delivered to the APGNS Council though the President and Treasurer. The Treasurer shall present the financial statements at the Annual General Meeting of the Association of Professional Geoscientists of Nova Scotia.

Approved by APGNS Council: 4 August 2026

¹ <https://nslegislature.ca/sites/default/files/legc/statutes%20HTML/geoscience%20profession.htm>
(July 2026)

Review & Approval History

Event:	Version Date:	Approval Date:
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Operational Review	2026-07-29	4 August 2026

Next Review Date:	July 2028
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