



SUBJECT: Non-Audit Services	CATEGORY: Governance – High Risk Decisions	NO. G-4.8
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PREAMBLE

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

POLICY

- Any non-audit service performed by SIAS's external auditor shall be approved by the board of directors on the recommendation of the audit committee.
- In emergency situations where SIAS requires the external auditor to provide immediate non-audit services prior to the next scheduled audit committee or board meeting, approval shall be obtained from the chair of the audit committee.

PROCEDURE

In emergency situations the audit committee chair will provide a full report of the non-audit services provided at the following audit committee meeting and board of directors meeting.

Approved by: Board of Directors	Prepared by: Financial Services	Date Issued: June 24, 2011	Supersedes/New Supersedes	Page 1 of 1 #G-4.8
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