

5Document Name:	Appointment of Auditor		
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Review Period:	<input checked="" type="checkbox"/> 3 years <input type="checkbox"/> 1 year	Manual: Governance Policy Manual	
Classification:	Board of Directors	Section: Financial & Organizational Viability	
Owner: President & CEO	Signing Authority: Board of Directors		

POLICY STATEMENT:

The Corporation will appoint an Auditor every year at the Annual Meeting. The Corporation will consider the recommendation of the Board.

PROCEDURE:

In addition to HGMH Corporate By-law 9.5, the Board of Directors will ensure the following actions related to the appointment of the auditor.

1. Every five years, tenders will be sought for auditors and reviewed by the Finance and Human Resources Committee who will recommend the auditor to the Board.
2. Every year, at the annual meeting, the membership of the Corporation will appoint the auditor as recommended.

Effective: Sep 1994	Last review/revision: Apr 2025	Next review: Apr 2028
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