

St. Albert Pickleball Club Board Policies

Governance

Auditing

Policy:

Along with the mandated appointment of auditors to review and audit the books, accounts and records of the Secretary and Treasurer at least once each year, the membership at a duly called General Membership Meeting may also appoint and instruct auditors to verify that other aspects of the club's operations and governance meet required standards. The board will also initiate audits as set out in the specific SAPC auditing policies.

Purpose:

To provide the membership and the board with avenues for independent assessments of the governance and operation of the SAPC. To assure the membership, stakeholders and the public that the SAPC is appropriately governed.

Clarification:

Beyond the legally required annual financial statements audit, other key aspects of SAPC governance may be subject to an independent review as requested by the membership at a membership meeting or by the board.

Key aspects covered under separate auditing policies:

1. Annual audit of financial statements and secretary records for the AGM (legal requirement)
2. Financial controls
3. Record keeping, financial and legal requirements
4. Adherence to Privacy Act and other specific legislative requirements
5. Adherence to policies and bylaws

Approval date: September 6, 2018

Date for review: August 2022