

Policy number	GP-32
Policy name	Financial Audit
Approved	November 17, 2023
Last reviewed	November 20, 2025
Scheduled review	Q4 2027

## POLICY

As per section 4(1)(c) of the Health Professions Act, the College is required to produce and share audited financial statements as part of its annual report to government. It is good governance to ensure that the financial statements are fairly audited.

Changing auditors can be beneficial for the College as a new firm will reassess the risks and ask different questions. With this, the aim is to ensure that the College financials are being fairly and transparently assessed over time.

Council may complete or delegate a request for proposal (RFP) process for financial auditors at least every five years.

## DEFINITIONS

none

## APPENDICES

none

## REFERENCES

Government of Alberta. (2002). *Health Professions Act*. Alberta, Author. Available at: <http://www.qp.alberta.ca/documents/Acts/H07.pdf>.

Government of Alberta. (2002). *Health Professions Act – Denturists Profession Regulation*. Alberta, Author. Available at: [http://www.qp.alberta.ca/documents/Regs/2002\\_186.pdf](http://www.qp.alberta.ca/documents/Regs/2002_186.pdf)

College of Alberta Denturists. (2022). *Bylaws*. Alberta, Author. Available at: <https://www.abdenturists.ca>

## DOCUMENT HISTORY

Date	Action	Rationale
17/11/23	New	For clarity
20/11/25	Review	As scheduled