

Document Title: <b><i>Internal audit policy</i></b>		
Approved by: Board of Directors,	Last reviewed Date: August 2020	Document # CC-POL-025

## **1. General**

1.1: Cricket Canada requires a means of ensuring that it is complying with its internal policies and processes

1.2: This policy is not meant to supplement the external audit of finances and financial procedures.

1.3: There are lines of reporting and responsibility directly associated with Cricket Canada policies, by-laws and guidelines; this policy is to provide an additional level of accountability to ensure Cricket Canada is compliant with these.

## **2. Application**

2.1: This policy applies to all Cricket Canada policies, guidelines and the constitution and by-laws, as well as the strategic plan

## **3. Committee**

3.1: The Board of Directors of Cricket Canada will appoint an internal audit committee within 4 weeks of the new board taking office. The committee is chaired by the Vice-President. Appointments are for one year (until the next AGM). The recommended composition of the committee is:-

- At least two representatives from the provincial members
- A former board member of Cricket Canada
- An independent member, solicited through nominations from the provincial members; such nominees should have experience in strategic planning, project management or other relevant professional experience
- The General Manager (as support)

3.2: This committee is to be provided with full access to internal information and documentation. Each member of the board of directors is required to provide an update on activities and responsibilities to the committee on request.

3.3: The committee should meet quarterly, and provide reports to the board, and to the membership at the Annual General Meeting.

3.4: The committee is responsible for:-

- Compiling and maintaining a list of actions and commitments derived from Cricket Canada policies, by-laws, guidelines and plans;
- Reviewing board workplans and objectives;
- Reviewing strategic plans and planning;
- Evaluating the degree of compliance to these commitments;
- Assessing the performance of Cricket Canada committees (compliance with Terms of Reference, reporting, frequency of meetings, minute taking);
- Identifying to the board as well as committees and individuals responsible areas of non-compliance;
- Recommending to the board appropriate remedies in the case of persistent non-compliance.

3.5: The committee should consult with other committees as required. The Women's Committee has responsibility for reporting on compliance with the Cricket Canada gender equity policy. The Governance Committee should also be closely consulted.

#### **4. The Board**

4.1: The Board of Directors has ultimate responsibility for compliance with Cricket Canada policies, guidelines, by-laws and implementation of the strategic plan.

4.2: The report of the internal audit committee with respect to compliance will be on the agenda at all regular board meetings.

4.3: The board shall report to the membership on compliance at the Annual General Meeting

#### **5. Accountability**

5.1: The Board may take a number of actions to improve compliance. These include:-

- Taking appropriate disciplinary action against staff members;
- Removing and replacing committee members and chairs;
- Changing organizational structure and responsibilities;
- Revising the strategic plan;
- Revising policies;
- Removing board members.

### Revision History

Revision #	Revision Date	Approved By	Major Changes or Reason for Changes
1	August 2020	Board	Change in committee composition