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**Rationale**

The Board of Directors for CISDV requires independent assurance that the funds received and disbursements paid out on its behalf have been handled appropriately.

**Policy**

The Board of Directors for CISDV will execute due diligence by appointing annually auditors to review the financial transactions of the Society. The auditor's annual report will be presented to the Board with recommendations where necessary.

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| Reference:       | Approved  |
|                  | Date Approved: September 1994   |
| Cross-reference: | Date(s) Revised: November 2000<br>Date Revised: November 24, 2009, March 2012 |