




香港浸會大學
HONG KONG BAPTIST UNIVERSITY

**Policy on provision of non-assurance services by
the auditor of the University**

Document control

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| Prepared by |  <hr/> Mr. Edmund Li Director of Finance |
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Record of changes

Modifications and/or revisions to the policy are recorded in the table below.

| Revision date | Version number | Description and location of change(s) | Updated by |
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Distribution record

The latest version of the approved policy will be uploaded to:

- Finance Office Homepage > Home > For Staff > Information > Financial Policies and Procedures > **32. Policy on provision of non-assurance services by the auditor of the University**

Policy on provision of non-assurance services by the auditor of the University

1. All non-assurance services to be provided by the auditor of the University, prior to engagement, will require communication with and concurrence by the Audit Committee (AC). The concurrence by the AC must be provided to the auditor before an engagement letter contracting the non-assurance services is signed or work commenced, whichever is earlier.
2. As the AC normally convenes two meetings per annum, the approval of non-assurance services by the auditor could be sought from the AC by paper circulation if the timing of next scheduled meeting could not accommodate the approval of urgent non-assurance services. If majority of the AC Members, including the AC Chairman, indicate approval, it would be deemed approval by the AC. Nonetheless, if two or more AC Members consider that a meeting be necessary to discuss the non-assurance services by the auditor, a special physical or virtual meeting would be convened.
3. The normal term of any concurrence of non-assurance services by the auditor is 12 months from the date of concurrence, unless the AC approves a different period.
4. The AC has not identified any professional standards, laws or regulations that would restrict the communication of information regarding non-assurance services to the University by the auditor.
5. The AC will review this policy once every three years and, if applicable, when a special situation warrants a review.