



YUKON WORKERS'  
COMPENSATION  
HEALTH AND  
SAFETY BOARD

SUBJECT: FINANCE & ADMINISTRATION

POLICY NO.: FN-11

BOARD APPROVAL:

APPROVAL DATE: March 8, 2005

BOARD ORDER NO.:

EFFECTIVE DATE: March 8, 2005

## POLICY STATEMENT

POLICY:      **ACCOUNTING POLICY**

### **Application**

This policy applies to the Board of Directors, president, and staff of the Workers' Compensation Health and Safety Board ('the board').

### **Objective**

The objective of this policy is to clarify the accounting procedures that will be followed by the board.

### **Policy Statement**

The board shall follow accounting procedures that are in accordance with the applicable provisions of the *Financial Administration Act* and with the generally accepted accounting principles set out in the Canadian Institute of Chartered Accountants' Handbook.

### **Reference**

*Workers' Compensation Act*, s. 63 and ss. 108(c)  
*Financial Administration Act*  
Canadian Institute of Chartered Accountants' Handbook

### **History**

FN-11, Accounting Policies, effective February 11, 1997; amended March 8, 2005.