



AUDITOR GENERAL FOR LOCAL GOVERNMENT

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BACKGROUND

June 28, 2016

CITY OF CRANBROOK PERFORMANCE AUDIT REPORT

The performance audit report on the City of Cranbrook on the topic “Learnings from Local Government Capital Procurement Projects and Asset Management Programs” completes the performance audit of the City undertaken by the office of the Auditor General for Local Government (AGLG).

The report, released today, examines the City of Cranbrook’s practices between 2010 and 2012.

The report notes that the City has taken a number of foundational steps in developing its overall asset management framework. However, the framework and related systems and practices were still in the early stage of development.

The City reported taking important steps, following the period covered by the audit, to enhance its asset management processes.

The report notes that the City’s purchasing policy and capital asset planning and procurement activities required some strengthening.

As part of the audit, AGLG auditors reviewed the City’s purchasing policies and capital asset management practices during the audit period. The auditors selected two capital projects undertaken by the City during the audit period and examined the capital planning, procurement controls, processes and practices associated with them.

The two sampled projects were the Sewer Relining Project and the Memorial Arena Improvement Project.

AGLG performance audits are independent, unbiased assessments of local government operations and initiatives, carried out in accordance with professional standards.

Each AGLG audit report is reviewed throughout its development by an outside technical advisor. An advisory committee also reviews each report and provides comments based on their subject matter expertise. The report is then subjected to an additional review by an external engagement quality control reviewer.

As outlined in the *Auditor General for Local Government Act*, the independent Audit Council reviews and may provide comments for the AGLG's consideration on all performance audit reports.

This is the AGLG's sixth report on the topic "Learnings from Local Government Capital Procurement Projects and Asset Management Programs." Overall, it is the 18th AGLG performance audit report the office has released.

The office has also released four AGLG Perspectives booklets to date. These are aimed at providing helpful advice and information to a wide range of local governments.

The four Perspectives series booklets that have been published cover the topics of:

- Oversight of Capital Project Planning & Procurement
- Asset Management for Local Governments
- Policing Services Performance Assessment
- Improving Local Government Procurement Processes

CONTACT:

Gordon Ruth
Auditor General for Local Government
Gordon.Ruth@aglg.ca
604-930-7100
www.aglg.ca