



AUDITOR GENERAL FOR LOCAL GOVERNMENT

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BACKGROUND

September 23, 2015

COMOX VALLEY REGIONAL DISTRICT PERFORMANCE AUDIT REPORT

The Auditor General for Local Government's (AGLG) performance audit report on Comox Valley Regional District on the topic "Achieving Value for Money in Operational Procurement" completes the performance audit of the Comox Valley Regional District undertaken by the office of the AGLG.

The report, released today, looked at Comox Valley Regional District's operational procurement practices between 2010 and 2012.

The auditors examined Comox Valley Regional District's implementation of policies and procedures designed to achieve operational procurement best value, and assessed its reporting of operational procurement results. Best value as noted in the report is the appropriate balance between cost, quality and effectiveness.

To carry out the audit, AGLG auditors undertook data analysis, interviews, process walkthroughs and a review of documentation. The auditors also sampled 30 of Comox Valley Regional District's operational procurement transactions during the audit period and assessed them against the audit criteria

The office's 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. 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 performance audit reports. This report is the third report the office of the AGLG has released on this topic.

The office of the AGLG intends to release additional performance audit reports over the coming months, including further reports on operational procurement, reports on capital procurement and asset management, and reports on the topic “Local Government Performance in Managing Policing Agreements and Police Budget Oversight.”

The office will release expected publication dates for each planned audit report once the proposed final audit report has been shared with the local government.

A Perspectives Series Booklet on operational procurement is expected be released shortly. It will provide tools and advice to local governments to assist them in improving their operational procurement.

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