



## AUDITOR GENERAL FOR LOCAL GOVERNMENT

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# BACKGROUND

September 29, 2015

### **DISTRICT OF WEST VANCOUVER PERFORMANCE AUDIT REPORT**

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

The report, released today, examines West Vancouver's operational procurement activities between 2010 and 2012. The audit was announced in the spring of 2013.

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

To carry out the audit, AGLG auditors undertook data analysis, interviews, process walkthroughs and review of documentation. They assessed the District's implementation of policies and procedures designed to achieve best value and assessed West Vancouver's reporting of operational procurement results.

The auditors sampled 25 of West Vancouver's operational procurement transactions during the audit period and assessed them against the audit criteria.

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.

Additional audit reports on operational procurement during 2015 will be released in 2015. Audit reports on operational procurement for the Corporation of Delta, City of Vernon and Comox Valley Regional District were also published previously and are available on the office's website ([www.aglg.ca](http://www.aglg.ca)).

A Perspectives Series booklet on operational procurement will also be released in 2015. It will provide tools and advice to local governments to assist them in improving their operational procurement.

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