



## AUDITOR GENERAL FOR LOCAL GOVERNMENT

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# BACKGROUND

November 17 2015

### **CITY OF MERRITT PERFORMANCE AUDIT REPORT**

The Auditor General for Local Government's (AGLG) performance audit report on the City of Merritt on the topic "Local Government Performance in Managing Police Agreements and Police Budget Oversight" completes the performance audit of the City of Merritt undertaken by the office of the AGLG.

The report, released today, looked at the City of Merritt's management and utilization of the Municipal Policing Unit Agreement (MPUA) and its police budget oversight between 2010 and 2013.

The auditors examined how well the City is utilizing the new authorities and provisions available to it through the enhanced Municipal Policing Unit Agreement introduced in 2012.

To carry out the audit, AGLG auditors undertook data analysis, interviews, and a review of the City's systems, practices, procedures and documentation. The office assessed the City of Merritt's establishment of management practices including monitoring of budgets, establishing cost containment objectives and setting service levels to receive appropriate policing services, while respecting the independence of policing operations.

The office's performance audits are independent 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 second 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 policing oversight, operational procurement and capital procurement and asset management.

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 Policing Services Performance Assessment will also be released in 2015. It will provide a suggested performance metrics assessment framework for local governments to assist them in strengthening their oversight and accountability of policing services.

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