



AUDITOR GENERAL FOR LOCAL GOVERNMENT

ACCESSIBILITY • INDEPENDENCE • TRANSPARENCY • PERFORMANCE

BACKGROUND

August 31, 2015

CITY OF VERNON PERFORMANCE AUDIT REPORT

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

The report, released today, examines the City of Vernon's operational procurement practices between 2010 and 2012.

To carry out the audit, AGLG auditors undertook data analysis, interviews, process walkthroughs and a review of documentation. The office assessed the City of Vernon's implementation of policies and procedures designed to achieve best value and assessed the City of Vernon's reporting of operational procurement results. Best value as noted in the report is the appropriate balance between cost and quality or effectiveness.

The auditors sampled 25 of the City of Vernon'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.

The acting Auditor General for Local Government, Arn van Iersel CPA, FCGA, began work on April 13, 2015. While much of the work on this audit was completed before Mr. van Iersel's appointment, he reviewed the report, discussed its content with staff and signed off on it prior to its release.

This report is the second report the office of the AGLG has released on this topic. A report on the Corporation of Delta was released previously.

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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