

Annual Service Plan

2015/16 - 2017/18



**AUDITOR GENERAL FOR
LOCAL GOVERNMENT**

Annual Service Plan

2015/16 - 2017/18

Auditor General for Local Government

British Columbia



MESSAGE FROM THE ACTING AUDITOR GENERAL FOR LOCAL GOVERNMENT

I am pleased to present the office of the Auditor General for Local Government's (AGLG) 2015/16-2017/18 Annual Service Plan, as required by section 22 of the [*Auditor General for Local Government Act*](#).

As the recently-appointed acting Auditor General for Local Government, I appreciate this opportunity to reflect on the office's accomplishments to date, the challenges it has faced, and the plans we are developing to address those challenges and move the office forward to carry out its important mandate.

While it is now recognized that the office has significantly underperformed in the delivery of audits versus objectives and goals stated, and clearly this has been the root of lost credibility for the office, the office has delivered on other objectives over the last 2 years. The AGLG's physical office has been established and equipped to carry out audit work. A methodology for conducting performance audits of local governments has been developed. The office has worked with local

governments and other stakeholders in audit planning. Work on three audit reports and one Perspectives booklet, has been completed and significant progress has been made on others.

The office has also encountered significant challenges since its establishment. The initial audit plan released in 2013 was overly optimistic in terms of how much work could be completed in a given timeframe. Significant delays were encountered in completing audit work, resulting in the office failing to meet its commitments in terms of performance audit reporting timelines. The office misjudged its ability to generate efficiencies by simultaneously conducting several audits of different local governments on the same topic. The office was overly reliant on contracted resources in attempting to carry out 18 performance audits at the same time.

These challenges combined to cause the office to lose credibility as a result of falling short of timeline commitments and changing of staff on assignments.

Having said all of this, I believe there is much merit in the tasks assigned to the office. It has the potential to play a very positive role in assisting local governments in their accountability to taxpayers and in improving the operations of local governments. This value is demonstrated in the audit reports on local governments in [*Rosland and Sechelt*](#), both of which have contributed to local governments making significant positive changes to protect the interests of taxpayers. [*The Delta report*](#) was also useful in highlighting some good practices in the area of operational procurement.

These reports taken together, along with the AGLG Perspectives booklet ([*Oversight of Capital Project Planning & Procurement*](#)), help local governments that have not been subject to an audit consider how to improve their situation. Given that local governments collectively spent approximately \$8 billion in 2013, even small improvements adopted across many local governments can easily repay taxpayers' investment in the AGLG. But there is much work to do.

MESSAGE FROM THE ACTING AUDITOR GENERAL FOR LOCAL GOVERNMENT

This plan sets out the work we will undertake over the next year to reflect on the office's work to date and identify specific measures we can institute to improve the office's outcomes in the future. Key questions we will explore include the following:

- What is a reasonable number of performance audits for this small office to complete each year?
- How can the office meet the timelines set out for its audit work while maintaining the required standards and quality of the audit report?
- What is the right balance for the office in terms of internal staff resources and reliance on contractors, such as for specialist activities?
- How can we get the most out of the audit planning work we carry out with local governments and how should this be updated to set the office's audit priority over the next few years?

- What opportunities are there for the office to focus more of its energies on audit work and developing AGLG Perspectives booklets as opposed to administration?

During 2015/16, we will develop answers to each of these questions and others, while continuing with ongoing performance audit work. The answers will inform our approach for the balance of the period covered by this plan.

We will work closely with the Audit Council, benefitting from its expertise and guidance to improve our work. In doing so, we will ensure that the office's independence is maintained. We will also work closely with local governments, who are – in effect – our clients, to improve our practice and rebuild the office's credibility and trust. This will take time and will be achieved audit by audit and Perspectives booklet by Perspectives booklet.

Our strategy will be to be more realistic in determining what can be accomplished. I intend for the office to make prudent commitments and then work hard to over-deliver on them.

I want to thank the office's staff for their work through some difficult times. They have been and continue to be highly professional. I also want to thank the Audit Council for its continued support of the office and its staff.

While the task ahead is challenging, it is also one that is filled with opportunity.



Arn van Iersel, CPA, FCGA
Acting Auditor General for Local Government



Audit Council members from left to right:
Anthony Ariganello (Chair), Donalda
MacDonald, Lisa Payne, Rick Heney,
Tim Wood

MESSAGE FROM THE AUDIT COUNCIL

As stated in the A/AGLG's message, 2015/16 will be a year of transition for the Office of the AGLG. The Audit Council fully supports the directions outlined in this service plan.

From the Audit Council's perspective, restoring the credibility of the Office of the AGLG is of the utmost importance. Completing performance audits and publishing audit reports will go a long way in that regard. The A/AGLG is reviewing the audits currently underway and will develop a realistic plan for concluding them. Achievable targets have been set for audits in 2016/17 and 2017/18. Another key action is to rebuild positive, constructive working relationships in order to set a strong foundation for moving forward.

For our part, the Audit Council's highest priority is to recruit and recommend to the Minister of Community, Sport and Cultural Development a candidate to be the new permanent AGLG. Until that individual is in place, we have the utmost confidence in Arn van Iersel's ability to chart a new course for the Office.

The Office of the AGLG has the potential to add significant value to local governments through performance audits and by promoting good practices. Taxpayers also benefit through assurance that local government operations are being conducted effectively and efficiently.

On behalf of the Audit Council,

**Anthony Ariganello, CPA, FCGA
Chair, Audit Council**

CONTENTS

IV	Message from the Acting Auditor General for Local Government
VI	Message from the Audit Council
VIII	Map of British Columbia Local Governments
1	Introduction
	British Columbia's Local Governments
6	Fundamentals of the AGLG
	Mandate
	Foundational Principles
	The Audit Council and AGLG Accountability
9	Strategic Framework
11	Performance Auditing
	Performance Audit Themes
	Performance Audit Topics
	Future Performance Audits
	Performance Audit Reporting
21	Goals, Objectives and Performance Measures for 2015/16 – 2017-18
21	Establishing and Maintaining the Office
	Goal 1: Strengthen the Foundation for Our Success
24	Assisting Local Governments
	Goal 2: Provide Local Governments with Objective, Helpful Advice
27	Communicating Well
	Goal 3: Provide Accessible Information to Local Governments, Stakeholders and the Public
31	Staying on Top of Issues that Matter
	Goal 4: Respond Effectively and in a Timely Way to Emerging Issues Affecting Local Governments
33	Office of the AGLG Budget – 2015/2016
35	The AGLG Team
37	Appendix 1 – Links and Additional Resources
38	Appendix 2 – Local Governments in British Columbia

MAP OF BRITISH COLUMBIA LOCAL GOVERNMENTS

British Columbia Regional Districts

British Columbia's 27 regional districts are indicated on the map by numbers corresponding to Statistics Canada's numbering under the Standard Geographical Classification.

1	East Kootenay	33	Thompson-Nicola
3	Central Kootenay	35	Central Okanagan
5	Kootenay Boundary	37	North Okanagan
7	Okanagan-Similkameen	39	Columbia-Shuswap
9	Fraser Valley	41	Cariboo
15	Greater Vancouver	43	Mount Waddington
17	Capital	45	Central Coast
19	Cowichan Valley	47	Skeena-Queen Charlotte
21	Nanaimo	49	Kitimat-Stikine
23	Alberni-Clayoquot	51	Bulkley-Nechako
25	Comox Valley	53	Fraser-Fort George
26	Strathcona	55	Peace River
27	Powell River	57	Stikine *
29	Sunshine Coast	59	Northern Rockies **
31	Squamish-Lillooet		

* Stikine is not classified as a Regional District but is considered an unincorporated region administered by the Province of British Columbia.

** Northern Rockies is not classified as a Regional District but is a Regional Municipality under the scope of the British Columbia Auditor General for Local Government.

Local Governments

This map shows the locations of British Columbia municipalities and regional districts falling under the purview of the AGLG. It does not include the Greater Vancouver Water District, the Greater Vancouver Sewerage and Drainage District or any of the more than 200 associated boards and entities that also fall under the purview of the AGLG.

Capital Regional District

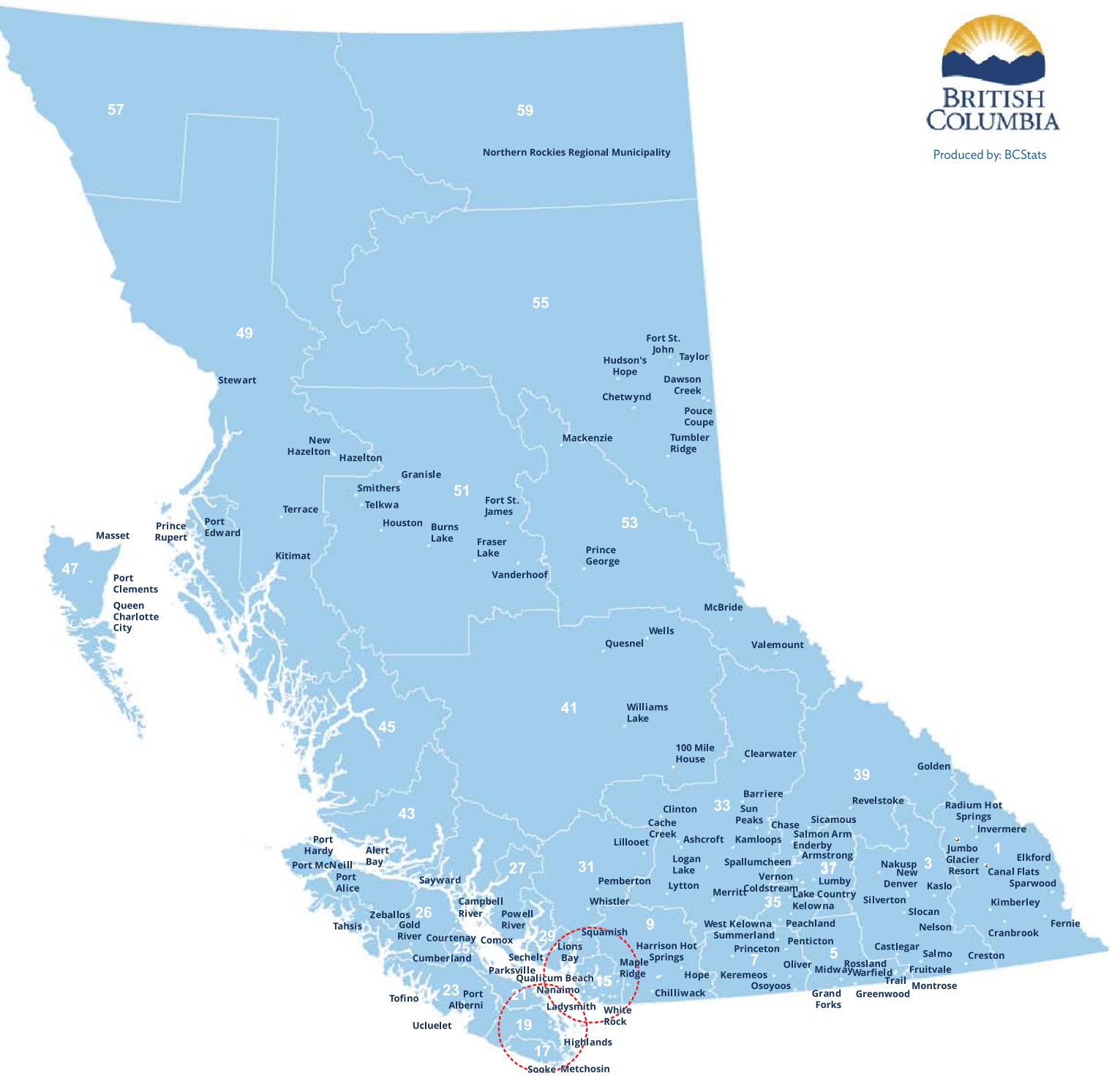


Greater Vancouver Regional District





Produced by: BCStats



INTRODUCTION

The office of the Auditor General for Local Government was established to strengthen British Columbians' confidence in their local governments' stewardship of public assets and the achievement of value for money in their operations. We are dedicated to making a difference for British Columbia's local governments and taxpayers across the province.

This plan describes the work we will undertake over the next three years, with particular attention to the 2015/16 year, during which we will undertake a thorough assessment of the office's approach and processes. This will lead to adjustments as necessary to ensure that the office fulfills its considerable potential to assist local governments in their accountability to taxpayers and in delivery of services efficiently, effectively and economically.

This service plan describes the activities we intend to undertake over the three year period beginning April 1, 2015. Service plans and annual reports combine to play a key role in ensuring our accountability to the Province of B.C., taxpayers and local governments. This document also fulfills one of our requirements under Section 22 of the *Auditor General for Local Government Act*.

While this service plan is similar in structure to the office's past service plans, it begins to set out a new path, one we will map out through a careful assessment of what has been done well to date as well as the challenges the office has faced.

We will continue with the office's core activities of working constructively with local governments, focusing on clear and meaningful communications and responding to emerging issues. At the same time, we will carefully assess the office's operations, drawing on our own perspectives, that of the Audit Council and outside resources such as the review of the office's operations that has recently been carried out for the Audit Council by Mr. Chris Trumpy.

We will use this information to make adjustments as necessary to ensure that the office carries out its mandate effectively in the future. Clearly, 2015/16 will be a year of transition for the office.

In this service plan, we have begun to update our performance measures and targets. We also indicate that we will be reassessing all of the office's performance measures as part of the larger process that has just been described.

What is a Performance Audit?

A performance audit – sometimes called a 'value for money' audit – is an unbiased examination, carried out in accordance with professional standards, to assess whether a service, program or project is being carried out with due regard to economy, efficiency and effectiveness (see Appendix 3 for definitions of these terms).

A performance audit uses specific criteria that are determined in advance to measure how the service being audited is performing.

In cases where the audit identifies practices that could benefit others, our audit report highlights these so other local governments can benefit.

Likewise, when we identify an area where there is room for improvement, we identify this too in order to help the local government improve the economy, efficiency and effectiveness of the service.

Performance audits are very different from the financial audits all B.C. local governments have completed each year. Financial audits focus on compliance and ensuring that financial statements are fairly and reliably stated.

BRITISH COLUMBIA'S LOCAL GOVERNMENTS

In planning our work, we take into account how our province's vast and varying geographic and cultural landscapes and other factors influence the diversity of B.C.'s local governments.

Local governments provide services based on local needs, interests, priorities and available resources. These can vary significantly from one community and region to another.

Even in areas of operation that are common to all local governments, there may be a wide range of approaches and levels of sophistication from one local government to another.

Our work reflects this diversity, addressing issues relevant to varying local governments and acknowledging that there are no one-size-fits-all solutions for local governments.

Local Governments in B.C.

District municipalities	50
Cities	50
Villages	42
Regional districts	27
Towns	14
Mountain resort municipalities	2
Resort municipality	1
Greater boards	2
Regional municipality	1
Island municipality	1
TOTAL	190

Source: Ministry of Community Sport and Cultural Development
Local Government Statistics 2013 http://www.cscd.gov.bc.ca/lgd/infra/municipal_stats/municipal_stats2013.htm

LOCAL GOVERNMENT SERVICES

Local governments have broad service authority and may provide a variety of services that reflect their communities' needs and desires. The specific services offered by local governments vary widely from one community to the next. Many of these services fall into eight general categories:

Transportation – road networks, transit and local airports

Protection – police and fire protection and suppression

Environment – water supply, treatment and distribution, storm and waste water collection and treatment, refuse collection and disposal

Recreation and culture – arts and cultural facilities, recreation centres, playing fields, parks and libraries

Infrastructure maintenance – maintenance, operations and contract management of existing infrastructure assets

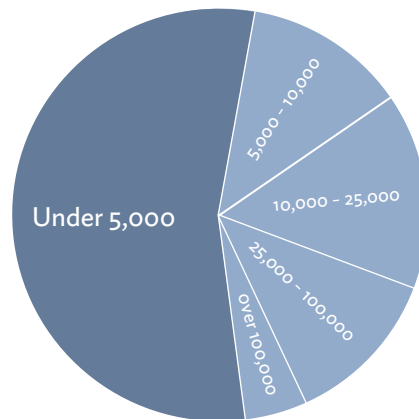
Land use planning and development services – real estate-related planning and development, bylaw enforcement, licensing and inspections, zoning and permitting

Economic development – encouraging local economic activity and health, including enhancing employment and local governments' revenue generation and revenue diversification

Other regulation – such as animal control, public health and business licensing

Regional districts provide the services that their member municipalities, electoral areas and citizens want or need and are prepared to pay for, including some of the services listed above, as well as regional parks and recreation, emergency services (for example, 9-1-1 service), land use planning and the extension of utilities and fire protection to unincorporated areas within their boundaries.

Population Diversity of B.C. Municipalities



Approximately 89 per cent of British Columbia's population lives in one of 161 different municipalities, which range in population from under 5,000 to over 100,000. The remaining 11 per cent live in unincorporated areas within Regional Districts with the exception of Stikine which is administered by the Province of B.C.

Source: Population numbers based on Ministry of Community, Sport and Cultural Development Local Government Statistics 2011:

http://www.cscd.govbc.ca/lgd/infra/municipal_stats/municipal_stats2011.htm

Population Size and Geography

The physical size of a community, its population, its proximity to other communities and the nature of its regional district – or in the case of one region, the absence of one – influence the services a local government may offer.

Municipalities in British Columbia range in population from small villages of fewer than 250 persons to large cities exceeding 600,000 in population, with a median of about 4,800. There is similarly a wide range in geographic size, from 60 hectares to 155,000 hectares.

With this kind of diversity – which is also reflected in differences between regional districts, greater boards and associated entities – it is not surprising that local governments have a wide range of strengths, challenges and priorities.

History and Resident Expectations

Another factor contributing to the diversity of local government services is the history and culture of each local government. Some local governments may choose to offer a consistent set of services to meet the long-standing expectations of residents. Others may be more inclined to change their services frequently in response to resident demands. Again, there are many varying circumstances and few generalities that can be consistently applied.

Revenue Generation

Local governments generate revenue in a variety of ways. Property taxes have traditionally been the primary source of local government revenues, supplemented by other tax levies and user fees. Population size, the rate of change in population and economic activity and the socio-economic circumstances of a community may influence the ability of a local government to generate revenue.

Emerging Trends

As society changes and new issues emerge, the selection of services a local government offers may also evolve. For example, information technology is altering both the expectations of residents and the internal systems available to local governments for information management and administration.

Aging local government infrastructure is another emerging issue likely to affect the services offered by local governments throughout B.C. We can expect the magnitude of this issue to vary depending on the age and state of infrastructure such as water and sewer systems, road networks and buildings.

What this Means to the AGLG

The differences between local governments make clear that our work must be sensitive to the uniqueness of each local government in British Columbia. While there may often be common themes as well as consistent strengths and weaknesses in particular areas of operation across local governments, our work also reflects key differences that may affect local governments' performance, either individually, by region or by size of local government.

The diversity of local governments means that each organization will need to consider the recommendations and lessons learned from each of our reports in the context of its particular circumstance. Smaller local governments will necessarily want to prioritize and scale their approach based on their needs, capacity and circumstance. This does not mean that lessons from a different local government do not apply to others, but rather that the application of those lessons will often vary from place to place.



FUNDAMENTALS OF THE AGLG

MANDATE

Our mandate, set out in the *Auditor General for Local Government Act*, is:

To conduct performance audits of the operations of local governments in order to provide local governments with objective information and relevant advice that will assist them in their accountability to their communities for the stewardship of public assets and the achievement of value for money in their operations.

The *Act* defines local governments as: municipalities, regional districts, greater boards, commissions, corporations or other organizations that are financially controlled by one or more municipalities, regional districts or greater boards and any other local body that may be prescribed by regulation at some point in the future.

Currently, there are 190 municipalities, regional districts and greater boards in B.C. that fall within this definition, plus another 200-plus associated boards and entities that also fall within the purview of the AGLG.

FOUNDATIONAL PRINCIPLES

In all that we do, we are committed to furthering four foundational principles, doing so with respect and teamwork:

Independence

Our credibility depends on our independence. In addition to the professional objectivity we bring to the job as auditors, the AGLG's independence is furthered by the *Auditor General for Local Government Act*, which enables us to carry out our day-to-day functions independently from local governments and with substantive autonomy from the provincial government. At all times, we do our work in an impartial and unbiased manner, in accordance with professional standards.

Performance

The performance audits and related studies we carry out are intended to confirm and strengthen public confidence in the economy, efficiency and effectiveness of local government operations. We provide helpful and pragmatic recommendations on where improvements can be made and draw attention to good practices when we identify them, so all local governments and taxpayers can benefit from them.

Transparency

We are committed to transparency both in our processes and in the outcomes of our performance audits. This includes sharing audit recommendations with audited local governments before our reports are released and including a summary of their comments in our final reports. We will make our reports publicly available on our website, ensuring transparency to all British Columbians. We will enhance our transparency by developing an evaluation framework for assessing our own work in a rigorous manner.

Accessibility

Our commitment to accessibility starts with collecting information in an inclusive manner. We reach out to all local governments to make sure we do this, meeting face-to-face with as many of them as possible and making every effort to respond promptly to enquiries. We also involve local governments and other interested groups directly in our audit planning. Another aspect of being accessible is ensuring that our work is relevant and meaningful to local governments. It is of the utmost importance to us that our performance audits and other work deal with issues local governments and taxpayers care about.

Key Performance Audit Terms

When we talk about **Economy**, we mean getting the right amount of resources, of the right quality, delivered at the right time and place, at the lowest cost.

When we talk about **Efficiency**, we mean the minimum resource inputs to achieve a given quantity and quality of output.

When we talk about **Effectiveness**, we mean the extent to which the outcomes of an activity match the objective or the intended effects of that activity.

THE AUDIT COUNCIL AND AGLG ACCOUNTABILITY

The Audit Council is provided for under the *Auditor General for Local Government Act* and was first appointed by the Government of British Columbia in April of 2012.

The *Act* says that the Council shall include at least five individuals with knowledge, skills, education or experience in fields such as accounting, auditing, governance of the Province, local and regional governance or another area set out in regulation. It plays a key role in monitoring the effectiveness of the office of the AGLG and supporting the independence of the office.

The Audit Council recommends to the Minister of Community, Sport and Cultural Development the appointment of the AGLG and monitors and reviews the AGLG's performance. The Audit Council assists the AGLG in maintaining its accountability for all British Columbians.

The Audit Council also provides comments on our draft service plan, annual report and performance audit reports, thereby contributing to the AGLG's effectiveness and helping to bring the greatest possible value to local governments and taxpayers.

We will work closely with the Audit Council, taking advantage of the experience, skills and expertise of its membership and considering them to be trusted advisors.



STRATEGIC FRAMEWORK

Our strategic framework guides us in our work and helps others understand what we are endeavouring to achieve and how we work toward it. The framework ties our mandate, mission, vision, foundational principles and values to our goals and supporting objectives, in an effort to make clear how these relate and support each other. The framework also makes explicit our expected outcomes – the value-added we expect our office to provide over the longer term – as we undertake performance audits of local government operations.

Implicit in our strategic framework is a commitment to annual review and reporting of our performance against the goals, objectives and outcomes we have established. We will do so while reviewing the office's performance indicators and targets, adjusting them as necessary to ensure the indicators are meaningful and the targets realistic and sustainable. This strategic framework may be revised as a result of that work, which is part of a larger assessment of the office's structure and processes we will undertake during 2015/16.

1

Establishing and Maintaining the Office

Strengthen the Foundation for Our Success

Develop our team and build a learning organization that seeks to continually improve.

Based on professional standards, establish our working relationships and protocols.

Enhance our office infrastructure and processes.

Pursue the enactment of regulations, when appropriate, to permit the AGLG to enter into agreements with local governments to perform ad hoc performance audits of operations on a cost recovery basis.

- » The AGLG operates in an efficient and fiscally responsible manner, making effective use of its resources to carry out its mandate in line with B.C. Government core policies and procedures.
- » The AGLG is a learning organization that supports staff training and development and learns from its own performance in meeting its goals and objectives.
- » The AGLG annual service plans and annual reports are considered useful examples of meaningful and transparent reporting.

2

Assisting Local Governments

Provide Local Governments With Objective, Helpful Advice

Engage and consult with local governments, other stakeholders and expert practitioners in the development of audit themes.

Identify and develop guidelines, principles and standards for performance auditing of B.C. local governments.

Prepare for and plan performance audits based on audit themes.

Conduct examinations and studies in accordance with professional standards.

Provide recommendations that are practical and relevant.

Being balanced in our reporting where we point out things that are working well as well as what needs improvement.

- » Audited local governments implement recommendations from AGLG performance audits.
- » AGLG performance audits and AGLG Perspectives series publications help local governments discover opportunities to enhance their performance in safeguarding assets and achieving value-for-money in operations.
- » Local governments across B.C. adopt recommended practices and use self-assessment tools and other AGLG resources developed through performance audits.
- » Local governments request to be included in an audit.
- » The AGLG produces reports and other documents that are consistently in accordance with professional standards, confirmed through peer review.

3

Communicating Well

Provide Accessible Information to Local Governments, Stakeholders and the Public

Ensure the timely release of service plans and annual reports.

Develop and distribute information on audit themes, performance audits and processes.

Provide outreach and education on the role of the AGLG.

Develop and implement communication plans for interacting with local governments and other stakeholders.

- » Local governments and key stakeholders recognize the AGLG as a valuable resource.
- » The AGLG website is viewed as a trusted and objective source of information on local government operations and recommended practices.
- » Local governments and citizens find our reports and other information to be straightforward and easily understandable.

4

Staying on Top of Issues that Matter

Respond Effectively and in a Timely Way to Emerging Issues Affecting Local Governments

Establish and implement processes to monitor and track potential emerging issues that may affect local governments in B.C.

Respond in a timely way to include significant issues that emerge in our audit planning.

- » Local governments consider the AGLG's audit themes and topics to be relevant, meaningful and appropriate.
- » AGLG audit reports, recommended practices and related tools assist local governments in addressing emerging issues and/or mitigating key risks.

PERFORMANCE AUDITING

Performance Audit Themes

Section 22 of the *AGLG Act* requires that the office's annual service plan include themes on which some or all performance audits may be based. Our decisions on audit themes are closely tied to our office's mandate, foundational principles, goals and objectives.

The process we follow in selecting audit themes is informed, unbiased, reflective of input from local governments and other stakeholders, based on clearly- defined criteria systematically applied and – most importantly – in line with professional practices in developing audit plans.

Theme Development and Review

The office identified six major local government themes during the audit planning that took place shortly after the office opened. The complexity and interrelated nature of these broad themes speaks to the breadth of issues facing local governments of various sizes and complexities across the province.

Periodically, these themes should be reviewed to ensure they consider and reflect any significant changes in the issues facing local governments in B.C. The office gathers information on emerging issues through our interaction with local governments, media reports and developments elsewhere.

Criteria in Selecting Audit Themes

We use three key criteria in our development and review of performance audit themes: relevance, significance and risk.

Relevance

Includes the applicability of the theme to local governments of various sizes, geographic areas and population densities. In addition, we take into account the likelihood that good practices might be identified.

Significance

Includes the size of expenditures, the number of people affected by the program or service, the potential size of economic, social or environmental impacts, the number of stakeholders affected and the extent of their interest and potential impact.

Risk

An assessment of the extent of risk related to the program or service after considering the checks and balances that could reduce the risk, including its complexity, maturity and the pace of change.

2015/16 – 2017/18 Audit Themes:

Based on the information we have received, we believe the six audit themes below still are relevant.

The six audit themes are in alphabetical order, not according to priority or any other ranking. We intend for them to present a long term view of our audit focus. Selected topics within these themes will be the subject of performance audits during the period covered under this service plan.

Audit Themes for 2015/16 - 2017/18

A	Economic Development, Land Use and Transportation Planning and Management
B	Emergency Management and Protective Services
C	Environmental Programs and Services
D	Fiscal and Sustainability Planning, Capacity and Internal Operations
E	Infrastructure Sustainability and Infrastructure Asset Management
F	Other (Emerging Issues)

A. Economic Development, Land Use and Transportation Planning and Management

This theme includes economic development, business initiatives and partnerships and revenue generation. It also includes land use planning and development, transportation planning and management and parks, cultural services and recreation planning.

Local governments' stewardship of local and regional economic development, together with their commercial and industrial regulatory frameworks can have a big impact on their economic health. Business investment can have a significant impact on the health and viability of communities and their local governments. The extent to which local government revenue sources are diversified can have an effect on the well-being of a community.

Land use and transportation planning and management also have major long-term social, economic and environmental effects on local governments. Growth pressures, financial challenges, competing interests, planning and coordination issues and links between land use and transportation planning can affect local governments' achievement of their objectives.

B. Emergency Management and Protective Services

This includes fire services, police services and the various aspects of emergency management. Issues include financial pressures and other resource constraints and governance and accountability challenges.

C. Environmental Programs and Services

This includes local government operations related to environmental management, including drinking water management, waste water and sewer services, solid waste services and environmental management operations. Sound environmental management is of interest to all local governments and the public at large and how we use and manage resources for this is a growing area of challenge that has an impact on public health and safety.

D. Fiscal and Sustainability Planning, Capacity and Internal Operations

This includes the management of fiscal sustainability, including budgeting and forecasting, long-term financial planning, reserve planning and management, taxation and expenditure planning, debt level and structure. This theme also involves shared services and the effectiveness of service delivery arrangements and other interactions between municipalities and regional districts.

Additionally, this theme includes organizational capacity, capability and resources, particularly for smaller and more remote local governments where talent may not be as readily available. It includes other elements of local government finance, accounting and risk management operations that are foundational to the stewardship of public assets and the support of achieving value for money in a wide range of local government operations.

Internal operations include procurement, workforce planning, compensation and benefits planning and management. In addition, internal operations covers information technology and operational technology governance as well as management, information and records management, information security and privacy risk management and aspects of online government such as self-service, information and data sharing.

E. Infrastructure Sustainability and Infrastructure Asset Management

This includes the management of major physical assets such as roads, bridges, buildings and utility plants for which local governments are responsible, including management of the full lifecycle of infrastructure assets. Infrastructure assets involve major capital and operational costs and liabilities to most local governments and are critical to achieving local government objectives.

F. (Other) Emerging Issues

During our three-year planning timeframe, we will continue to maintain the flexibility to respond to issues that may emerge in the complex and ever-changing world of local government. This theme provides us with the flexibility to respond should circumstances and issues change significantly during the period covered by this plan.

PERFORMANCE AUDIT TOPICS

The office's audit planning to date has taken the identified audit themes and developed specific audit topics through a planning and prioritization process. Once audit topics were identified, the office selected local governments to participate in audits based on several factors:

- The importance of the audit topic to the local government's operations
- Ensuring that the range of our audits, over time, includes local governments of varying natures, sizes, and locations
- Potential sources of good practices that may be identified and may be of value to other local governments
- Other factors, balanced by the resources available to us

Similar to how we review audit themes, Audit Topics will be considered and updated from time to time as priorities change and new issues emerge.

Performance Audits Completed

As of May 1, 2015, the office has released three audit reports:

- Part one and part two reports on the [City of Rossland](#) on the topic *Learnings from Local Government Capital Procurement Projects and Asset Management Programs*.
- A report on the [Corporation of Delta](#) on the topic *Achieving Value for Money in Operational Procurement*.
- A report on the [District of Sechelt](#) on the topic *Learnings from Local Government Capital Procurement Projects and Asset Management Programs*.

The office also released the AGLG Perspectives booklet [Oversight of Capital Project Planning & Procurement](#).

Performance Audits Underway

The office continues to work on the following additional performance audits:

- Audits on the Comox Valley Regional District, Fraser-Fort George Regional District, City of Revelstoke, City of Vernon and District of West Vancouver on the topic *Achieving Value for Money in Operational Procurement*.
- Audits on the City of Merritt, City of New Westminster, City of Port Alberni, City of Surrey, City of Victoria and City of Williams Lake on the topic *Local Government Performance in Managing Policing Agreements and Police Budget Oversight*.
- Audits on the City of Campbell River, City of Cranbrook, City of Dawson Creek and District of North Vancouver on the topic *Learnings from Local Government Capital Procurement Projects and Asset Management Programs*.

Future Performance Audits

During 2015/16, the office of the AGLG will undertake a review of our planned future performance audits as part of a larger review of the office's structure and processes. That review will also consider the value of additional AGLG Perspectives booklets, which have considerable potential to provide a wide range of local governments with useful tools and advice on issues relating to the AGLG's performance audit work.

When that review is complete, we will provide an updated list of future planned performance audits.

PERFORMANCE AUDIT PROCESS

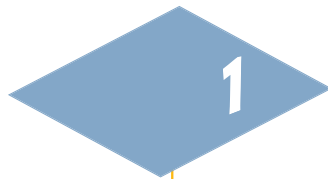
The Phases of an AGLG Performance Audit chart summarizes the steps involved in each performance audit we undertake.

PHASES OF AN AGLG PERFORMANCE AUDIT

• Phase Activity

» Action Required by Local Government

» Considerations for Local Government

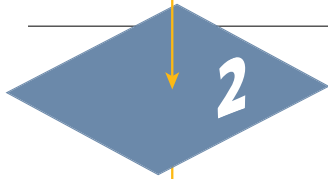


INITIATING THE AUDIT

- Notification letter
- Information and news release on website
- Kickoff or opening meeting
 - › Protocol document
 - › Confidentiality requirements

- » Formally acknowledge start of audit
- » Agree to confidentiality requirements

- › Who should be the key contact on the audit?
- › Who should formally acknowledge the audit and agree to confidentiality requirements?

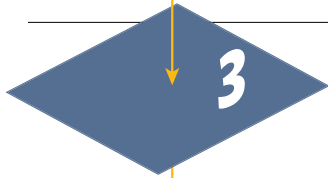


PLANNING

- Survey work
 - › gather information on lines of enquiry
 - › assess auditability and audit worthiness
 - › determine audit scope and audit criteria
- Development of audit plan
- Acknowledgement letter

- » Assist audit team, as requested, in gathering information
- » Acknowledge audit objective, scope criteria

- › Who should acknowledge the audit objective, scope and criteria?

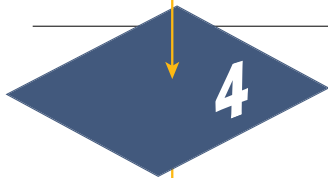


EXAMINATION

- Evidence gathering and analysis
- Lead audit team meetings and possible exit meeting with local government staff
- Confirm and validate information collected

- » Assist audit team, as requested, in collecting evidence
- » Assist audit team in confirming and validating facts
- » Participate in audit team meetings and exit meeting

- › Who should participate in the audit team meetings and exit meeting?



REPORTING

- Draft audit report may be shared with local government for review
- Fact clearance completed
- Proposed final audit report submitted to the local government for comment (45 day review period)
- Revised proposed final audit report prepared including summary of local government's comments and submitted to Audit Council for comment
- Final audit report given to local government prior to publication

- » Review draft audit report, if provided
- » May provide comments on proposed final audit report to be included in final audit report

- › Who should review the draft audit report?
- › Who should provide comments on the final audit report?



AUDIT REPORT PUBLISHED ON AGLG.CA

PERFORMANCE AUDIT REPORTING

The *Auditor General for Local Government Act* requires that we publicly release our performance audit reports. This is an essential aspect of our work, as communicating the results of performance audits to local governments and to taxpayers both assists local governments in their accountability and also makes us accountable for our expenditure of tax dollars.

We produce two different types of reports: individual local government audit reports and AGLG Perspectives booklets. In 2015/16, we will examine the optimal balance between performance audit reports and AGLG Perspectives booklets. In particular, we may consider giving our Perspectives booklets an enhanced role in helping us fulfill our commitment to assisting local governments.

Audit Reports

We produce a report for each performance audit we complete. These reports are specific to the audit, describing the audit work we did, the scope of the audit, the criteria we used to measure local government performance, our findings, conclusions and recommendations. Each report also includes a summary of the response the local government or governments may provide to us after reviewing a proposed final version of the report.

While we expect many of our audit reports will include useful information that may be of interest to a broad range of local governments, the focus of these reports is clearly on the local government or governments that were the subject of the audit.

AGLG Perspectives Booklets

In order to provide useful tools and advice to a wide range of local governments, we also publish AGLG Perspectives booklets. We published the first of these in April 2014. We intend these booklets to be relevant to a range of local governments and others interested in local government affairs. They build from the information included in our performance audit reports to include information of much broader applicability.

AGLG Perspectives booklets may include tools and advice we expect will be useful to a wide variety of local governments. We will also produce AGLG Perspectives booklets to share overall learnings when we have completed several individual audits of local governments on the same audit topic.

Sharing our Reports

Once we finalize a report, we publish it to our website, where it is available to anyone interested in downloading the report.

GOALS, OBJECTIVES AND PERFORMANCE MEASURES FOR 2015/16 – 2017-18

Establishing and Maintaining the Office

Goal 1: Strengthen the Foundation for Our Success

During the transitional year of 2015/16, the office will focus on assessing and – where appropriate – modifying its structure and processes to ensure we can deliver on our commitments in a timely way and to professional standards. In doing so, we will draw upon the knowledge, experience and advice of the Audit Council, as well as AGLG staff and external resources such as a review of the office completed for the Audit Council by Mr. Chris Trumpy.

Among the issues we will explore as part of this assessment is the office's balance between internal staff resources and the use of contractors for specialist activities as well as opportunities that may exist to rely on others for administrative support while maintaining our independence. Our goal is looking at these areas is to increase audit productivity, with more resources going to our audit work.

Supporting Objective 1: Develop our team and build a learning organization that seeks to continually improve

Subject to the conclusions we reach through our assessment of the office's structure and processes, we will strengthen our team and work to ensure they have the right tools to deliver on our commitments. This may include enhancements to the office's in-house audit resources.

Supporting Objective 2: Based on professional standards, establish our working relationships and protocols.

We will work closely with the Audit Council, using it as a trusted advisor and source of expertise on issues relating to how we do our work. In addition, we will continue to make use of the expertise in our audit advisory committees to further our work. We also intend to develop a memorandum of understanding with the Audit Council to further clarify our respective responsibilities and the expected flow of information.

Performance Measure 1.1: Level of Practice

We will adhere to Canadian Standards for Quality Control and will plan for regular self-assessment as well as cyclical peer reviews of our performance audit work.

Measure

Assessment of the office's level of practice

2015/16 Target

Continuous self-assessment and implementation of adjustments as required

Plan for peer review on a three year cyclical basis, to start in 2017/18

2016/17 Target

Continuous self-assessment and implementation of adjustments as required

Plan for peer review on a three year cyclical basis, to start in 2017/18

2017/18 Target

Continuous self-assessment and implementation of adjustments as required

Undertake a peer review

Supporting Objective 3: Enhance our office infrastructure and processes.

We will continue developing internal processes and infrastructure to support an efficient and effective performance audit process and meet the office's operational, administrative and financial requirements. We are required to follow provincial government core administrative policies and we will continue to supplement these as necessary with our own internal policies and procedures.

During 2015/16, as noted above, we will examine the potential for expanded provision of support services from provincial government agencies to determine whether this could assist us in devoting a higher proportion of our resources to audit work.

We continue to develop our audit manual to ensure that we follow best practices in the conduct of our audit work.

Performance Measure 1.2: Operational, Administrative and Financial Infrastructure

We will ensure that our administrative and other policies and procedures contribute to effective and efficient delivery of the office's key activities in support of local government accountability and value for money.

Measure

Implementation of core operational, administrative and financial policies and procedures

2015/16 Target

Continue to develop, review and update policies and procedures as required

Receive a clean opinion on AGLG audited financial statements

2016/17 Target

Review and update policies and procedures as required

Receive a clean opinion on AGLG audited financial statements

2017/18 Target

Review and update policies and procedures as required

Receive a clean opinion on AGLG audited financial statements

Supporting Objective 4: Pursue the enactment of regulations, when appropriate, to permit the AGLG to enter into agreements with local governments to perform ad hoc performance audits of operations on a cost recovery basis.

Section 3(4) of the *Auditor General for Local Government Act* provides for the possibility that the AGLG may undertake a performance audit of a local government's operation at their request, if a regulation is adopted to enable this. As the office progresses in the future, we may consider requesting the enactment of such a regulation, which would permit the office to take on such additional work on a cost-recovery basis. However, this is not an immediate priority and will only be considered when the office has matured and is effectively delivering on its core business.

Assisting Local Governments

Goal 2: Provide Local Governments with Objective, Helpful Advice

We provide local governments with objective information and relevant advice to assist them in their accountability to their communities for the stewardship of public assets and the achievement of value-for-money in their operations. The objectives and strategies we will pursue to achieve this goal include the following:

Supporting Objective 1: Engage and consult with local governments, other stakeholders and expert practitioners in the development of audit themes.

During 2015/16, we will examine how we can get the most out of the audit planning work we carry out with local governments and how this should be updated to set the office's audit priority over the next few years. Based on what we learn through this examination, we will engage with local governments and other stakeholders over the course of the period covered by this plan to inform our review and updating of audit themes.

Supporting Objective 2: Identify and develop guidelines, principles and standards for performance auditing of B.C. local governments.

To ensure that our performance audits are credible and objective, we will continue to enhance our standards for audit engagements consistent with the practices in our professional community. Our mandate is unique, so we will draw upon relevant standards from several credible sources, including Canadian Auditing and Assurance Standards Board Generally Accepted Auditing Standards (GAAS) for assurance engagements. During the period covered by this plan, we also intend to continue the development of an audit guide to inform local governments and others of the processes involved in completing a performance audit and what is expected of each party.

Supporting Objective 3: Prepare for and plan performance audits based on audit themes.

As part of our overall review of the office, we will consider how the office links its performance audit work with our audit themes.

Key Local Government Stakeholders

- B.C. residents
- Mayors and councils
- Regional District boards and their chairs
- First Nations that are members of local governments
- Greater Vancouver Water District
- Greater Vancouver Sewerage and Drainage District
- Local government chief administrative officers
- Union of B.C. Municipalities
- Local Government Area Associations
- BC Mayors' Caucus
- Local Government Management Association of B.C.
- Government Finance Officers Association of B.C.
- Unions representing local government employees
- Chambers of Commerce and other business and professional organizations
- Other governments

Supporting Objective 4: Conduct examinations and studies in accordance with professional standards.

The office will continue to conduct examinations and report our results in performance audit reports, which we will publish upon completion of each audit. We will also continue to publish AGLG Perspectives series booklets and will consider an enhanced role for these publications due to their potential benefit to a wider range of local governments.

Supporting Objective 5: Provide recommendations that are practical and relevant.

In completing our performance audit work and preparing our audit reports, we will continue to ensure that our recommendations are clear and useful to both the local government being audited and – where practicable – other local governments.

Supporting Objective 6: Being balanced in our reporting where we point out things that are working well as well as what needs improvement

Local governments have as much to learn from the innovative or otherwise effective practices of their peers as they do from our recommendations to correct areas of weakness. Our approach to performance auditing, therefore, is to devote as much attention to identifying and drawing attention to the good practices of a local government as we do to practices requiring change. At the same time auditors are to report what exists as opposed to what we would like to see.

Performance Measure 2.1: Publishing Performance Audit Reports

This measure includes both types of reports that we produce: performance audit reports and AGLG Perspectives booklets. During 2015, we will review the number of performance audits that can reasonably be completed in a given year and adjust the targets presented here if doing so is appropriate. Similarly, we will assess the timelines associated with taking on a performance audit to ensure they are realistic.

Measure Reports published

2015/16 Target

Updated audit plan

Remaining audit reports under updated audit plan*

** The office's audit plan for 2015/16 is currently under review.*

2016/17 Target

Updated audit plan

Three performance audit reports published

Two AGLG Perspectives booklets published

2017/18 Target

Updated audit plan

Three audit reports published

Two AGLG Perspectives booklets published

Communicating Well

Communicating well is an implicit priority in everything we do because of its importance in ensuring that we provide clear, timely, accessible information about our office and on the performance audits we undertake.

Goal 3: Provide Accessible Information to Local Governments, Stakeholders and the Public

The information we provide to local governments and others reflects our ongoing engagement activities, is offered in plain language to ensure accessibility and is timely to maintain relevance.

Supporting Objective 1: Ensure the timely release of service plans and annual reports.

In meeting our commitments for planning and reporting, we will continue to release our service plans and annual reports in a timely fashion.

Performance Measure 3.1: Publishing Annual Service Plan and Annual Report

Measure

Timely publication of service plans and annual reports

2015/16 Target

Publish updated service plan within 45 days of appointment of acting AGLG (by May 31, 2015)

Publish annual report within 90 days of receiving audited financial statements

2016/17 Target

Publish service plan prior to the end of the previous fiscal year (by March 31, 2016)

Publish annual report within 90 days of receiving audited financial statements

2017/18 Target

Publish service plan prior to the end of the previous fiscal year (by March 31, 2017)

Publish annual report within 90 days of receiving audited financial statements

Supporting Objective 2: Develop and distribute information on audit themes, performance audits and processes.

The process of performance auditing is still new to many local governments. In keeping with our principles of transparency and accessibility, we will develop additional materials to provide local governments with information on the scope and processes of performance audits.

Supporting Objective 3: Provide outreach and education on the role of the AGLG.

We will inform local governments, stakeholders and the public about the role and mandate of the AGLG. We will accomplish this through face-to-face engagement – such as at meetings and events – through traditional communications – such as news releases, correspondence and our reports – and through our website.

Supporting Objective 4: Develop and implement communication plans for interacting with local governments and other stakeholders.

We will interact directly with local governments and other stakeholders to build awareness of the AGLG's role and mandate and share information on our planned audits, performance audit reports and AGLG Perspectives booklets. This interaction will also inform our audit planning and help us stay on top of emerging issues.

Performance Measure 3.2: Engaging with Local Governments

Our relationships with local governments are paramount to our success. We rely on continuing discussions with them to identify and update audit themes and topics. We engage with them through formal sessions, surveys, email and telephone contact and – most importantly – face-to-face meetings and tours of local government operations throughout the province.

Measure

Extent of engagement with local governments, citizens and other stakeholders

2015/16 Target

Continued meetings with local governments and other stakeholders
Publication of AGLG Perspectives booklets

2016/17 Target

Continued meetings with local governments and other stakeholders
Publication of AGLG Perspectives booklets

2017/18 Target

Continued meetings with local governments and other stakeholders
Publication of AGLG Perspectives booklets

Performance Measure 3.3: Correspondence Service Standards

Among the challenges faced by the office over its first two years was responding to correspondence in a timely manner. During the period covered by this plan, we intend to significantly improve response times, as we value the correspondence we receive and consider it a valuable resource in our audit planning.

Measure

Correspondence service standards

2015/16 Target

Response to 90% of correspondence within 30 days

2016/17 Target

Response to 90% of correspondence within 30 days

2017/18 Target

Response to 90% of correspondence within 30 days

Staying on Top of Issues that Matter

Goal 4: Respond Effectively and in a Timely Way to Emerging Issues Affecting Local Governments

For our work to be truly useful to local governments and taxpayers, we must respond when significant new local government issues within our mandate become prominent. During the period of this plan, we will continue to build our capability to respond to such events effectively.

Supporting Objective 1: Establish and implement processes to monitor and track potential emerging issues that may affect local governments in B.C.

By continuing to develop and improve issue monitoring and tracking processes, we ensure that our office is on top of potential emerging issues. To do this effectively, we gather information from several sources and consider issue anticipation and identification to be significant aspects of our interactions with local governments and other stakeholders.

The earlier section on [2015/16 – 2017/18 Audit Themes](#) describes additional activities the office has undertaken to be prepared to identify and respond to emerging issues. We will continue with similar activities during the period covered by this plan.

Supporting Objective 2: Respond in a timely way to include significant issues that emerge.

We will continue to build our capability to act on emerging issues. To accomplish this, we will consider potential emerging issues as part of our ongoing audit planning processes.

Performance Measure 4.1: Responding to Emerging Issues**Measure**

Timely reporting on issues that emerge

2015/16 Target

Audit planning incorporates emerging issues

Adjust audit plan as necessary to accommodate any emerging issues

Provide tools to assist local governments in addressing emerging issues

2016/17 Target

Audit planning incorporates emerging issues

Adjust audit plan as necessary to accommodate any emerging issues

Provide tools to assist local governments in addressing emerging issues

2017/18 Target

Audit planning incorporates emerging issues

Adjust audit plan as necessary to accommodate any emerging issues

Provide tools to assist local governments in addressing emerging issues



OFFICE OF THE AGLG BUDGET – 2015/2016

The following budget – based on our expectations at the time of this plan’s publication – provides for the operations of our office, including salaries and administrative costs, subject to appropriations.

Within this budget, we will recruit and retain skilled staff members, contract for additional resources as required, coordinate the functioning of core office processes and deliver performance audits in an efficient and effective manner.

Operating Budget	Amount(\$ millions)
Salaries, benefits and administrative costs	\$1.33
Operational costs (lease costs, equipment, voice and IT systems, professional services, supplies, travel and other)	\$1.27
Total	\$2.60

Capital Budget	Amount(\$ millions)
The AGLG does not have a capital budget. Capital budget for 2015/16 will be provided by SSBC as appropriate.	To be determined

We will invest in auditing software during 2015/16 to help improve our auditing and reporting process. This software will assist the office in managing and reporting on its work, including costing, tracking of hours and other aspects of the work.

THE AGLG TEAM

Our dedicated AGLG team is an integral part of the office of the Auditor General for Local Government. Helping B.C. local governments find value for the tax dollars they spend through the work we do is a constant motivation for everyone in the office.

Learn more about the AGLG

Visit the AGLG website to learn more about us and our work. It's at <http://www.aglg.ca/>

Stay connected with the AGLG

The AGLG welcomes your feedback and comments. Contact us electronically using our website contact form or email info@aglg.ca to share your questions or comments.

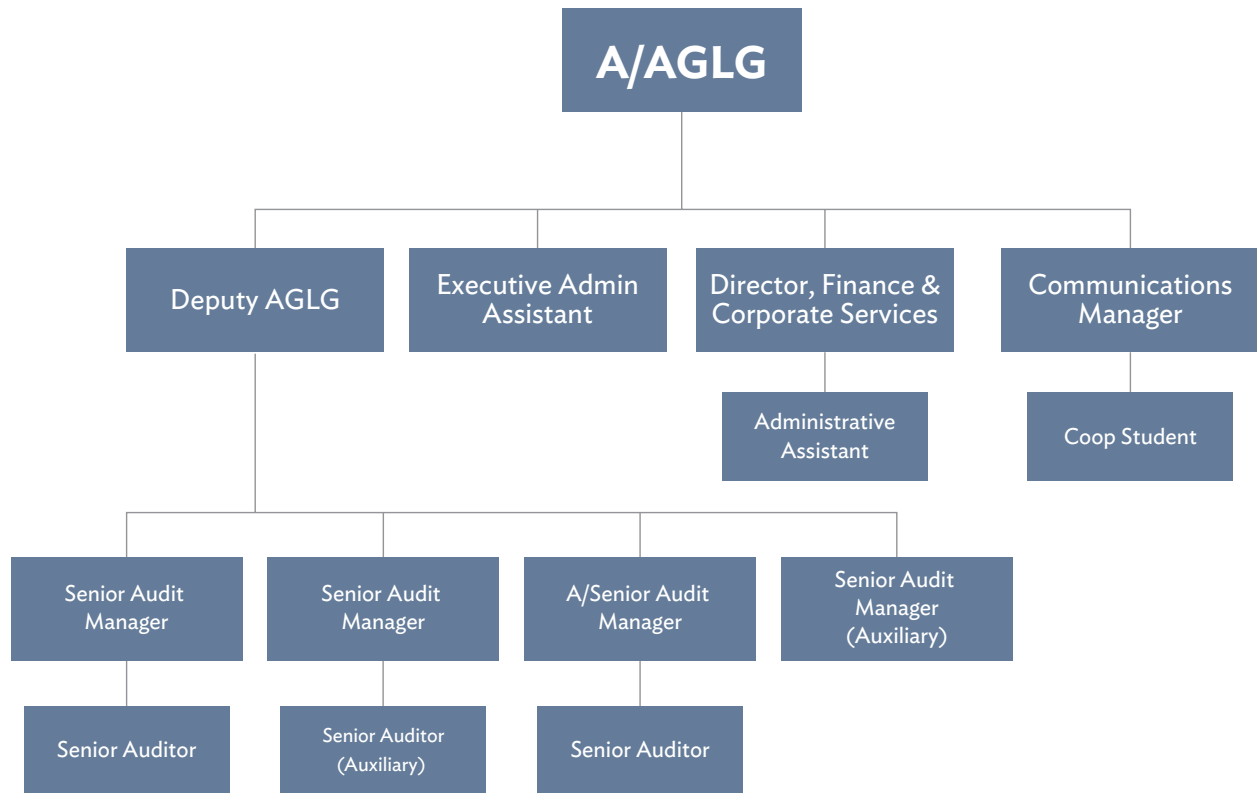
You may also contact us by telephone, fax or mail:

Phone: 604-930-7100

Fax: 604-930-7128

Mail: AGLG, 201 - 10470 152nd Street
Surrey, BC V3R 0Y3

The chart below represents the office’s current organizational structure. This structure is currently under review and may be revised during the period covered by this service plan. For example, we will consider carrying out more work internally, which – if implemented – would necessitate more internal staffing and a restructuring of the audit teams.



APPENDIX 1 – LINKS AND ADDITIONAL RESOURCES

[Auditor General for Local Government Act](#)

[Local Government Act](#)

[Community Charter](#)

[Vancouver Charter](#)

[Greater Vancouver Sewerage and Drainage District Act](#)

[Greater Vancouver Water District Act](#)

*[British Columbia Ministry of Community, Sport and Cultural Development,
Local Government Division](#)*

APPENDIX 2 – LOCAL GOVERNMENTS IN BRITISH COLUMBIA

Currently, there are 190 local governments that fall within the mandate of the AGLG, including the Greater Vancouver Water District and the Greater Vancouver Sewerage and Drainage District. Our scope also includes First Nations that are members of local governments and boards, commissions, corporations or other organizations that are financially controlled by one or more municipalities, regional districts or greater boards.

100 Mile House (District)	Central Okanagan (Regional District)	Elkford (District)	Highlands (District)
Abbotsford (City)	Central Saanich (District)	Enderby (City)	Hope (District)
Alberni-Clayoquot (Regional District)	Chase (Village)	Esquimalt (Township)	Houston (District)
Alert Bay (Village)	Chetwynd (District)	Fernie (City)	Hudson's Hope (District)
Anmore (Village)	Chilliwack (City)	Fort St. James (District)	Invermere (District)
Armstrong (City)	Clearwater (District)	Fort St. John (City)	Jumbo Glacier (Mountain Resort Municipality)
Ashcroft (Village)	Clinton (Village)	Fraser Lake (Village)	Kamloops (City)
Barriere (District)	Coldstream (District)	Fraser Valley (Regional District)	Kaslo (Village)
Belcarra (Village)	Columbia Shuswap (Regional District)	Fraser-Fort George (Regional District)	Kelowna (City)
Bowen Island (Island Municipality)	Colwood (City)	Fruitvale (Village)	Kent (District)
Bulkley-Nechako (Regional District)	Comox (Town)	Gibsons (Town)	Keremeos (Village)
Burnaby (City)	Comox Valley (Regional District)	Gold River (Village)	Kimberley (City)
Burns Lake (Village)	Coquitlam (City)	Golden (Town)	Kitimat (District)
Cache Creek (Village)	Courtenay (City)	Grand Forks (City)	Kitimat-Stikine (Regional District)
Campbell River (City)	Cowichan Valley (Regional District)	Greater Vancouver Regional District (Metro Vancouver)	Kootenay Boundary (Regional District)
Canal Flats (Village)	Cranbrook (City)	Greater Vancouver Water District	Ladysmith (Town)
Capital (Regional District)	Creston (Town)	Greater Vancouver Sewerage and Drainage District	Lake Country (District)
Cariboo (Regional District)	Cumberland (Village)	Granisle (Village)	Lake Cowichan (Town)
Castlegar (City)	Dawson Creek (City)	Greenwood (City)	Langford (City)
Central Coast (Regional District)	Delta (District)	Harrison Hot Springs (Village)	Langley (City)
Central Kootenay (Regional District)	Duncan (City)	Hazelton (Village)	Langley (Township)
	East Kootenay (Regional District)		

Lantzville (District)	Northern Rockies (Regional Municipality)	Radium Hot Springs (Village)	Taylor (District)
Lillooet (District)	Oak Bay (District)	Revelstoke (City)	Telkwa (Village)
Lions Bay (Village)	Okanagan-Similkameen (Regional District)	Richmond (City)	Terrace (City)
Logan Lake (District)	Oliver (Town)	Rossland (City)	Thompson-Nicola (Regional District)
Lumby (Village)	Osoyoos (Town)	Saanich (District)	Tofino (District)
Lytton (Village)	Parksville (City)	Salmo (Village)	Trail (City)
Mackenzie (District)	Peace River (Regional District)	Salmon Arm (City)	Tumbler Ridge (District)
Maple Ridge (District)	Peachland (District)	Sayward (Village)	Ucluelet (District)
Masset (Village)	Pemberton (Village)	Sechelt (District)	Valemount (Village)
McBride (Village)	Penticton (City)	Sicamous (District)	Vancouver (City)
Merritt (City)	Pitt Meadows (City)	Sidney (Town)	Vanderhoof (District)
Metchosin (District)	Port Alberni (City)	Silverton (Village)	Vernon (City)
Midway (Village)	Port Alice (Village)	Skeena-Queen Charlotte (Regional District)	Victoria (City)
Mission (District)	Port Clements (Village)	Slocan (Village)	View Royal (Town)
Montrose (Village)	Port Coquitlam (City)	Smithers (Town)	Warfield (Village)
Mount Waddington (Regional District)	Port Edward (District)	Sooke (District)	Wells (District)
Nakusp (Village)	Port Hardy (District)	Spallumcheen (Township)	West Kelowna (District)
Nanaimo (Regional District)	Port McNeill (Town)	Sparwood (District)	West Vancouver (District)
Nanaimo (City)	Port Moody (City)	Squamish (District)	Whistler (Resort Municipality)
Nelson (City)	Pouce Coupe (Village)	Squamish-Lillooet (Regional District)	White Rock (City)
New Denver (Village)	Powell River (Regional District)	Stewart (District)	Williams Lake (City)
New Hazelton (District)	Powell River (City)	Strathcona (Regional District)	Zeballos (Village)
New Westminster (City)	Prince George (City)	Summerland (District)	
North Cowichan (District)	Prince Rupert (City)	Sun Peaks (Mountain Resort Municipality)	
North Okanagan (Regional District)	Princeton (Town)	Sunshine Coast (Regional District)	
North Saanich (District)	Qualicum Beach (Town)	Surrey (City)	
North Vancouver (City)	Queen Charlotte (Village)	Tahsis (Village)	
North Vancouver (District)	Quesnel (City)		



**AUDITOR GENERAL FOR
LOCAL GOVERNMENT**

ACCESSIBILITY • INDEPENDENCE • TRANSPARENCY • PERFORMANCE