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MAY 29 2014

Central Coast Regional District



BRITISH  
COLUMBIA

May 29, 2014

Ref: 14-114

To: Mayors and Councillors  
Chairs and Directors of Regional District Boards  
Chairs and Directors of Greater Boards

Greetings to all:

Last May we announced our initial set of five performance audit topics. Work on three of those audit topics is well underway with published reports expected later this fiscal year. In keeping with our commitment to be transparent about our upcoming audits, I am pleased to advise that we have now identified the local governments selected for audit under the previously announced planned performance audit topics four and five. These audit topics will focus on *Local Government's Role in Ensuring Clean Drinking Water* and *Managing the Inherent Risks of Limited Human Resources within Small Local Governments*. Audit locations will be disclosed on the Auditor General for Local Government (AGLG) website ([www.aglg.ca](http://www.aglg.ca)) at 10 am on May 30.

The local governments selected for audit under audit topics four and five will receive further correspondence from our office once the audit is initiated. At a later date, these local governments will also receive information describing the lines of enquiry during the survey phase (planning phase) to determine final scope of the audit and criteria for the examination phase, and requesting an opportunity to meet with representatives. These local governments will also receive information in the form of a protocol document explaining important aspects of the performance audit such as the confidentiality requirements under the *Auditor General for Local Government Act*.

Also on May 30, consistent with our annual service plan commitments to communicate future planned audit topics over an 18 month rolling period, we will be disclosing our two new performance audit topics six and seven on the AGLG website ([www.aglg.ca](http://www.aglg.ca)).

As you may be aware, the planned audit topics are informed from the audit themes contained in our service plans following best efforts for a comprehensive audit planning process which involved extensive consultation and input from local governments and other stakeholders. Since my appointment I have spoken with many local government elected officials and staff at area association conventions and many other events and meetings. Your questions, comments and advice have been most welcome.

I look forward to continuing to hear from you. Please send your comments to [info@aglg.ca](mailto:info@aglg.ca) or call the office at 604-930-7100.

Best regards,

Basia Ruta, CPA, CA  
Auditor General for Local Government

cc: Chief Administrative Officers

Board Meeting  
JUN 12 2014  
CCRD ITEM F(9)