



## WHO IS THE AUDITOR GENERAL?

The Auditor General has a unique role in British Columbia. Non-partisan, independent of government and reporting directly to the Legislative Assembly, the Auditor General provides British Columbians and their elected representatives with an independent assessment of the performance of their government. Among other things, the Office of the Auditor General conducts audits, reports on how well government is managing its responsibilities and resources, and makes recommendations for continuous improvement.

## WHO DOES THE AUDITOR GENERAL AUDIT?

Under the authority of the *Auditor General Act*, the Auditor General has a mandate to audit the government reporting entity (GRE). The GRE consists of ministries, Crown corporations and other government organizations such as universities, colleges, school districts, health authorities and similar organizations that are controlled by, or accountable to, the provincial government. The *Auditor General Act* also allows the Auditor General to audit entities outside of the GRE with the prior consent of the Public Accounts Committee or to confirm whether terms and conditions of government funding have been fulfilled.

## TYPES OF AUDITS

The Auditor General conducts two main types of audits:

**Financial audits** comprise the majority of our work. This includes the annual audit of government’s Summary Financial Statements – the largest audit conducted in British Columbia. A financial audit looks at an organization’s financial statements to see if they are presented fairly and without major errors. The result is sent to the organization in the form of an “audit opinion” report. The organization includes this report with their published financial statements so that readers can have a reasonable amount of confidence in the statements’ quality and accuracy.

**Performance audits**, or “value for money” audits, assess the efficiency, economy, and/or effectiveness of provincial programs, services and resources. Topics can include health, education, governance and accountability, P3 projects, information technology, the environment and more.

## TYPES OF PUBLICATIONS

Generally, our work is divided into two categories: assurance and non-assurance.

**Assurance work** refers to work done to audit standards. These are typically provided in these formats:

- Traditional public reports (our most common publication)
- Management letters
- Summary reports
- Compendium reports

**Non-assurance work** refers to work that is not done to audit standards, but provides valuable information. Formats typically include:

- Follow-up reports
- Information pieces
- Guides and resources
- Brochures

## CHOOSING AUDIT TOPICS

**Financial audits** are determined using a risk-based process that ensures we meet professional audit standards. Given that the Auditor General does not have the capacity to audit every organization in the GRE directly, our rolling three-year Financial Statement Audit Coverage Plan specifies which organizations we will audit versus those that will be audited by a private-sector audit firm.

**Performance audits** are chosen based on factors such as:

- Financial, social and environmental impact;
- Urgency and our capacity to do the work; and
- Our goal to cover a wide range of government programs and organizations.

### SEND US YOUR AUDIT SUGGESTION



We receive numerous audit suggestions year-round from MLAs, the public, non-profit organizations, labour organizations, industry associations and academic researchers.

The Auditor General and his/her senior staff review and reply to all direct suggestions for audits. As appropriate, audit suggestions are incorporated into our planning processes for both financial and performance audits.

We welcome your audit suggestions.  
Send them to [bcauditor@bcauditor.com](mailto:bcauditor@bcauditor.com)



## ABOUT OUR OFFICE

Located in downtown Victoria, B.C., the Office of the Auditor General employs approximately 115 people. The majority of our audit staff have professional accounting designations and many have additional advanced degrees and/or certifications in areas such as business, public administration, law, education, social and environmental sciences, human resources or health care.

The Office is licensed as a Chartered Professional Accountant/Chartered Accountant Training Office to train students in obtaining their CPA/CA designation. We are proud to have supported student audit associates in this role for over 30 years.

## COMMITMENT TO STAKEHOLDERS

Strong working relationships with our auditees and partners are essential. As such, the Office of the Auditor General of BC strives to uphold the following values in all of our work:

- Serving the public interest: being relevant to legislators and the public.
- Independence and objectivity: being free of influence, conflict of interest and bias.
- Trust and integrity: treating those with whom we have contact honestly and consistently meeting our commitments.



OFFICE OF THE  
**Auditor General**  
of British Columbia

Victoria, British Columbia  
Tel: 250 419-6100  
Email: [bcauditor@bcauditor.com](mailto:bcauditor@bcauditor.com)  
[www.bcauditor.com](http://www.bcauditor.com)



OFFICE OF THE  
**Auditor General**  
of British Columbia