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**AD15**

**FINANCIAL AUDIT**

**AD15**

Effective Date: 01 January 1996  
Revised Date: 14 June 2012  
Last Reviewed Date: 09 August 2016

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**POLICY**

1. Delta Police Department (“Department”) financial activities are subject to audit annually by an independent auditor appointed by the Delta Police Board (“Board”) or, if approved by the Board, an external auditor appointed by City of Delta.
2. The Board or its designated Finance Committee shall review the audit results upon their completion and take further action as recommended in the audit report.

**REASON FOR POLICY**

3. To ensure that the internally prepared financial statements fairly and accurately present the financial activities of the Department over the relevant time period of the audit.

**PROCEDURES**

4. The Board or its designated Finance Committee shall meet on or about the conclusion of the fiscal year and appoint an external auditor.
5. The Finance Committee shall meet with the appointed auditor and, if the Finance Committee deems necessary, with senior Department finance staff, to review the planned audit activities to ensure a sufficient assurance result will be produced.
6. The auditor shall conduct their audit in accordance with Canadian generally accepted auditing standards as established for public entities by the CICA Handbook.
7. Urgent issues may be discussed with the Finance Committee and, if necessary and appropriate, Senior Department finance staff prior to conclusion of the audit in order to rectify critical situations.