



DF15

FINANCIAL AUDIT

DF15

Effective Date: 01 January 1996
Last Reviewed/Revised Date: 11 December 2025*

POLICY

1. Delta Police Department (Department) financial activities are subject to audit annually by an independent auditor appointed by the City of Delta.
2. The Delta Police Board or its designated Finance & Risk Management 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.

RELATED POLICIES

- DF10 – Budget Process
- DF11 – Accounting System
- DM21 – Audit Process
- DM22 – Risk Management

PROCEDURES

4. The auditor shall conduct their audit in accordance with Canadian generally accepted auditing standards as established for public entities by the CICA Handbook.
5. Urgent issues may be discussed with the Finance & Risk Management Committee and, if necessary and appropriate, Senior Department finance staff prior to conclusion of the audit in order to rectify critical situations.

*Revised Dates:
14 June 2012