



**AUDITOR GENERAL FOR  
LOCAL GOVERNMENT**

**ACCESSIBILITY • INDEPENDENCE • TRANSPARENCY • PERFORMANCE**



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# Performance Audits



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## **A Performance Audit...**

**... is different from a financial statement audit which focuses on the fairness and reliability of your financial statements.**



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## A Performance Audit...

...is an **unbiased examination**, carried out in accordance with professional standards, of a **service, program or project** (or parts thereof) to assess whether it is being carried out with due regard to **economy, efficiency and effectiveness**



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## A Performance Audit...

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



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## A Performance Audit...

... tries to identify **best practices** as well as  
where there may be **opportunities for  
improvement**



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# AGLG Engagement Principles



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Commitment by AGLG to understand the local government's context

Promoting two way communication and productive and respectful relationship

Professional and objective conduct by AGLG auditors

Predictability (in what to expect from an audit) via standardized approaches and engagement strategies

Adherence to professional standards and statutory requirements

**Engagement  
Principles**