Council Direction:
On September 11, 2013, Council directed Audit Services to carry out a value for money audit of the DARTS program. The 2013 Performance Audit Work Plan was to be adjusted in order to immediately accommodate the review.

Information:
As the performance auditors began to plan the review of DARTS, it came to their attention that DARTS had retained the services of a consultant to provide a third party review of DARTS information for the use of the Executive Director in responding to the performance auditors’ future inquiries.

The scope identified gaining an understanding of such subjects as measures and benchmarking information, strategic and business objections, staffing, service and costs and DARTS work with stakeholders. Many of these topics have been identified as part of Council’s direction for the DARTS review to be undertaken by the performance auditors. There will definitely be overlap in the work conducted by the two parties.
More importantly, having two groups looking at the same information (most likely gathered by the same staff) will be counter-productive to the auditors' efforts. In addition, more verification and time-consuming collaboration than originally expected will be required in order to establish the accuracy and consistency of the information provided, again affecting the performance auditors’ efficiency.

In an attempt to avoid duplication, the performance auditors will request a copy of the consultant's report, review the findings and assess the utilization of the material in the scope of their work.

ap:dt