

THE CITY OF TORONTO

Clerk's Department

Minutes of the Audit Committee

Meeting No. 2

Friday, February 16, 2001

The Audit Committee met on Thursday, September 28, 2000, in Committee Room 2, 2nd Floor, City Hall, commencing at 9:30 a.m.

On motion by Councillor Bussin, the minutes of the Meeting held on September 28, 2000, were confirmed.

2.1 Presentation From City Auditor – Mandate and Budget

On motion by Councillor Altobello, the Audit Committee received an oral presentation from the City Auditor respecting Mandate and Budget.

2.2 Audit Services – 2001 Operating Plan And Budget

The Audit Committee had before it a report (February 1, 2001) from the City Auditor respecting Audit Services – 2001 Operating Plan and Budget and recommending that the attached 2001 Operating Plan and Budget for Audit Services be approved and forwarded to the Budget Advisory Committee.

On motion by Councillor Altobello, the Audit Committee approved the 2001 Operating Plan and Budget for Audit Services attached to the report (February 1, 2001) from the City Auditor and forwarded same to the Budget Advisory Committee.

(Letter sent to: Budget Advisory Committee; c. City Auditor – February 16, 2001)

2.3 2001 Audit Work Plan

The Audit Committee had before it a report (January 31, 2001) from the City Auditor respecting 2001 Audit Work Plan, and recommending that the Audit work plan, as set out in Appendix 1, be approved.

The Audit Committee recommended that:

On motion by Councillor Altobello:

- (1) the following report (January 31, 2001) from the City Auditor be adopted; and
- (2) the City Auditor report to the Audit Committee on:

On further motion by Councillor Altobello:

- (a) the resources required to conduct an analysis to identify how many non-mandatory programs are being run by the Medical Officer of Health and the Department of Public Health;
- (b) the progress of the request to the Chief Administrative Officer to review the programs and enforcement responsibilities of the Toronto Parking Authority and the Commissioner of Works and Emergency Services as it pertains to on-street and off-street parking; and

On motion by Councillor Balkissoon, with Councillor Holyday in the Chair:

- (c) the detailed terms of reference of the projects undertaken by the City Auditor, as set out in his report dated January 31, 2001), including the time frame for the projects.

(Report 1, Clause 1)

2.4 Toronto Zoo - Cash Control Procedures Review

The Audit Committee had before it a communication (January 23, 2001) from the Secretary, Board of Management, Toronto Zoo, advising that the Board of Management of the Toronto Zoo concurred with the recommendation contained in the report (January 15, 2001) from the City Auditor addressed to the Board of Management of the Toronto Zoo, reporting on the review of the cash handling and related financial procedures at the Toronto Zoo as requested by the Toronto Zoo's General Manager & C.E.O., and recommending that this report be received and forwarded to the City's Audit Committee for information for information.

On motion by Councillor Holyday, the Audit Committee received the foregoing communication for information.

(Letter sent to: Board of Management, Toronto Zoo, c. City Auditor – February 16, 2001)

2.5 1999 Financial Statements of Various Business Improvement Areas

The Audit Committee had before it a report (January 29, 2001) from the City Auditor respecting 1999 Financial Statements of Various Business Improvement Areas, and recommending that this report be received for information.

On motion by Councillor, Balkissoon, with Councillor Holyday in the Chair, the Audit Committee recommended that:

- (1) City Council receive the following report (January 29, 2001) from the City Auditor;
- (2) all management issues raised by the City Auditor in his various management letters to all Arenas, Community Centres and B.I.A.s be referred to the Commissioner of Economic Development, Culture and Tourism, in consultation with the Chief Financial Officer and Treasurer, for consideration and action; and
- (3) the Commissioner of Economic Development, Culture and Tourism report to the Audit Committee by June 30, 2001 on how the issues set out in Recommendation No. (2) have been addressed.

(Report 1, Clause 4)

2.6 Audit Management Letters Relating to Individual Business Improvement Areas

The Audit Committee had before it a report (January 29, 2001) from the City Auditor respecting Audit Management Letters Relating to Individual Business Improvement Areas, and recommending that the individual management letters issued for each of the Business Improvement Areas be received for information.

On motion by Councillor, Balkissoon, with Councillor Holyday in the Chair, the Audit Committee recommended that:

- (1) City Council receive the individual management letters issued for each of the Business Improvement Areas appended to the report (January 29, 2001) from the City Auditor;
- (2) all management issues raised by the City Auditor in his various management letters to all Arenas, Community Centres and B.I.A.s be referred to the Commissioner of Economic Development, Culture and Tourism, in consultation with the Chief Financial Officer and Treasurer, for consideration and action; and

- (3) the Commissioner of Economic Development, Culture and Tourism report to the Audit Committee by June 30, 2001 on how the issues set out in Recommendation No. (2) have been addressed.

(Report 1, Clause 5)

2.7 1999 Financial Statements of Community Centres and Arenas

The Audit Committee had before it a report (January 30, 2001) from the City Auditor respecting 1999 Financial Statements of Community Centres and Arenas, and recommending that the financial statements relating to the above community centres and arenas be received for information and forwarded to Council.

On motion by Councillor, Balkissoon, with Councillor Holyday in the Chair, the Audit Committee recommended that:

- (1) City Council receive the 1999 Financial Statements for the following community centres and arenas:

Community Centre 55
Ralph Thornton Community Centre
George Bell Arena
Moss Park Arena
North Toronto Arena
Ted Reeve Arena

- (2) all management issues raised by the City Auditor in his various management letters to all Arenas, Community Centres and B.I.A.s be referred to the Commissioner of Economic Development, Culture and Tourism, in consultation with the Chief Financial Officer and Treasurer, for consideration and action; and
- (3) the Commissioner of Economic Development, Culture and Tourism report to the Audit Committee by June 30, 2001 on how the issues set out in Recommendation No. (2) have been addressed.

(Report 1, Clause 3)

2.8 Audit Management Letters – Committee of Management for Various Arenas

The Audit Committee had before it a report (January 31, 2001) from the City Auditor respecting Audit Management Letters – Committee of Management for Various Arenas, and recommending that the individual audit management letters issued for each of the Committees of Management for various arenas be received for information.

On motion by Councillor, Balkissoon, with Councillor Holyday in the Chair, the Audit Committee recommended that:

- (1) City Council receive the individual audit management letters issued for each of the Committees of Management for various arenas, appended to the report (January 31, 2001) from the City Auditor;
- (2) all management issues raised by the City Auditor in his various management letters to all Arenas, Community Centres and B.I.A.s be referred to the Commissioner of Economic Development, Culture and Tourism, in consultation with the Chief Financial Officer and Treasurer, for consideration and action; and
- (3) the Commissioner of Economic Development, Culture and Tourism report to the Audit Committee by June 30, 2001 on how the issues set out in Recommendation No. (2) have been addressed.

(Report 1, Clause 6)

2.9 Response to the “Review of the Investigation of Sexual Assaults --Toronto Police Service”

The Audit Committee had before it a communication (January 9, 2001) from the Chair, Toronto Police Services Board respecting Response to the “Review of the Investigation of Sexual Assaults --Toronto Police Service”, and recommending that the Audit Committee receive this report.

On motion by Councillor Minnan-Wong, the Audit Committee received the foregoing communication.

(Letter sent to: Chair, Toronto Police Services Board – February 16, 2001)

2.10 Toronto Harbour Commissioners - Financial Review - Further Information

The Audit Committee had before it a communication (October 23, 2000) from the City Clerk respecting Toronto Harbour Commissioners - Financial Review - Further Information, advising that City Council, at its regular meeting held on October 3, 4 and 5, 2000 and its Special Meetings held on October 6, 2000, October 10 and 11, 2000, struck out and referred Audit Committee Report No. 6, Clause 7 titled, "Toronto Harbour Commissioners – Financial Review – Further Information" to the Audit Committee for subsequent report to the first regular meeting of City Council in 2001.

On motion by Councillor Altobello, the Audit Committee recommended that City Council again receive the report (September 13, 2000) from the City Auditor, contained in Audit Committee Report No. 6, Clause 7 titled, "Toronto Harbour Commissioners – Financial Review – Further Information".

(Report 1, Clause 2)

2.11 Process of Appointment of Auditor General

On motion by Councillor Altobello, the Audit Committee requested its Chair to meet with the Mayor to express the Committee's concerns respecting the process of appointment of the Auditor General and report back to the Committee at its next meeting.

(Letter sent to: Councillor Balkissoon, Chair, Audit Committee – February 16, 2001)

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Audit Committee Minutes
February 16, 2001

Attendance:

| | |
|--------------------------|---------------------------|
| February 16, 2001 | 9:30 a.m. – 10:40 a.m. |
| Balkissoon (Chair) | X |
| Holyday (Vice- Chair) | X |
| Altobello | X |
| Bussin | X |
| Milczyn | X |
| Minnan-Wong | X |

* Members were present for some or all of the time indicated.

Chair