

THE CITY OF TORONTO

City Clerk's Office

Minutes of the Audit Committee

Meeting 3

Tuesday, July 12, 2005

The Audit Committee met on Tuesday, July 12, 2005, in Committee Room 2, 2nd Floor, City Hall, Toronto, commencing at 9:30 a.m.

No interests were declared pursuant to the Municipal Conflict of Interest Act.

3.1 Appointment of Members of Council to the Audit Committee

The Audit Committee had before it a communication (May 25, 2005) from the City Clerk, respecting Appointment of Members of Council to the Audit Committee, and forwarding Clause 1 of Report 2 of the Striking Committee adopted by City Council on May 17, 18 and 19, 2005, and Clause 9 of Report 6 of the Policy and Finance Committee adopted by Council on June 14, 15 and 16, 2005, in which Council:

- (1) on May 17, 18 and 19, 2005, appointed the following Members of Council to the Audit Committee starting immediately after the end of the June 14, 15 and 16, 2005 Council Meeting and ending November 30, 2006:

B. Ashton

B. Balkissoon

M. Del Grande

P. Fletcher

D Holyday;

J. Pitfield, starting once the by-law to increase the composition is effective; and

- (2) on June 14, 15 and 16, 2005, increased the composition of the Audit Committee to six members.

On motion by Councillor Pitfield, the Audit Committee received the communication (May 25, 2005) from the City Clerk and Report 9 of Report 6 of the Policy and Finance Committee, for information.

(Report 3, Clause 15(a))

3.2 Enterprise Case and Occurrence Processing System (eCOPS) Project

The Audit Committee had before it a report (July 4, 2005) from the Auditor General, respecting Enterprise Case and Occurrence Processing System (eCOPS) Project, responding to the request from the Toronto Police Services Board that the Auditor General conduct a review of an internally developed project called Enterprise Case and Occurrence Processing System (eCOPS).

The Audit Committee also had before it a communication (July 5, 2005) from the Chair, Toronto Police Services Board.

The Audit Committee heard a presentation by the Auditor General.

The Audit Committee:

On motion by Councillor Del Grande:

- (1) received the report (July 4, 2005) from the Auditor General, and the report (July 5, 2005) from the Chair, Toronto Police Services Board for information;
- (2) requested the Chief of Police to report to the next meeting of the Audit Committee:

On motion by Councillor Pitfield:

- (a) on the total costs for the Enterprise Case and Occurrence Processing System (eCOPS) project;
- (b) with a breakdown of the internal staff time allotted to this project and the costs incurred for maintenance and staff training;

On motion by Councillor Del Grande:

- (c) on the implementation of eCOPS and include comparatives with other off the shelf systems used by other jurisdictions.

(Letter sent to: Police Chief Bill Blair, Toronto Police Services, 40 College Street, Toronto M5G 2J3; c.: Auditor General – July 18, 2005)

(Report 3, Clause 15(b))

3.3 Fleet Operations Review – Phase 2

The Audit Committee had before it a report (April 11, 2005) from the Auditor General, respecting Fleet Operations Review – Phase 2, and recommending that:

- (1) the recommendations in the attached Auditor General's report entitled "Fleet Operations Review – Phase Two" be adopted; and
- (2) the Deputy City Manager and Chief Financial Officer be requested to report to the Audit Committee by October 2005 on the implementation of the recommendations in the Auditor General's report entitled "Fleet Operations Review – Phase Two".

The Audit Committee also had before it a report (June 23, 2005) from the Chief Corporate Officer providing a Management Response to the Auditor General's Review of Fleet Operations – Phase Two, and recommending that:

- (1) staff give priority to those recommendations provided in the Auditor General's report that have sufficient basis for action;
- (2) the Fleet Services Steering Committee be used to co-ordinate inter-divisional action as required;
- (3) the fuel site review currently being led by Fleet Services be co-ordinated with the Yards Rationalization Study, and
- (4) the appropriate City Officials be authorized and directed to take the necessary action to give effect thereto.

Alan Ash, Director, Auditor General's Office, and Sonia Villanueva, Senior Audit Manager, Auditor General's Office, gave a powerpoint presentation.

The Audit Committee recommended that City Council:

On motion by Councillor Balkissoon:

- (1) adopt the staff recommendations in the Recommendations Section of the report (April 11, 2005) from the Auditor General subject to:
 - (a) adding the following additional recommendations to Recommendation (1)(b):
 - “(vi) direct consultation with user groups; and
 - (vii) where there are weaknesses identified by the Auditor General, the

City Manager examine the current City model and make recommendations to strengthen the policies and controls of vehicle administration;”;

so that Recommendation (1) now reads:

“(1) The City Manager review the current Corporate governance structure of Fleet Services and determine the extent of resources allocated to fleet-related functions in all City departments with a view to:

(a) evaluating the feasibility of centralizing ownership, control and accountability of City fleet and integrating all fleet operations and related funding within Fleet Services; and

(b) reporting to the Policy and Finance Committee by January 2006. Such report to include the following:

(i) proposed organizational structure to integrate all fleet services;

(ii) costs and benefits of such change;

(iii) roles and responsibilities of Fleet Services and user departments;

(iv) impact on the operating and capital budgets of Fleet Services and user departments;

(v) recommended action, including specific timelines for implementation;

(vi) direct consultation with user groups; and

(vii) where there are weaknesses identified by the Auditor General, the City Manager examine the current City model and make recommendations to strengthen the policies and controls of vehicle administration;”;

(b) ensuring that the following Recommendation (4)(a) is understood to relate to City equipment of relevant City divisions:

“(4)(a) Fleet Services be designated as the primary provider of maintenance and repair services for City equipment”;

- (c) requesting the Deputy City Manager and Chief Financial Officer to give priority to implementing Recommendations (14), (15) and (16);
- (2) request the Director, Internal Audit to report to the Audit Committee with further information relating to the \$4M spent on work performed by private vehicle repair shops without a contract, identify the shops concerned, provide information on the nature of the work performed and on the results of a review of the invoices to determine any discrepancies;

On motion by Councillor Pitfield:

- (3) request the Chief Corporate Officer to report to the Audit Committee on:
 - (a) the former Metropolitan Toronto practice of using a fleet management company and its advantages and disadvantages, and provide an indication of the practices of other North American municipalities in this area;
 - (b) the feasibility of separating fleet management services from garage operations as opposed to the current City model where these services are combined under one division accountable to one Director; and
 - (c) the potential for the central control of auto parts being transferred to Fleet Services; and

On motion by Councillor Holyday, with Councillor Del Grande in the Chair:

- (4) adopt the staff recommendations in the Recommendations Section of the report (June 23, 2005) from the Chief Corporate Officer subject to amending Recommendation (1) by deleting the words “that have sufficient basis for action”, so as to read:

“It is recommended that:

- (1) staff give priority to those recommendations provided in the Auditor General’s report;
- (2) the Fleet Services Steering Committee be used to co-ordinate inter-divisional action as required;
- (3) the fuel site review currently being led by Fleet Services be co-ordinated with the Yards Rationalization Study, and
- (4) the appropriate City Officials be authorized and directed to take the necessary action to give effect thereto.”

(Report 3, Clause 1)

3.4 Auditor General's Proposed Participation in the International Program for Improved Governance and Accountability in South Africa

The Audit Committee had before it a report (May 12, 2005)) from the Auditor General, respecting Proposed Participation in the International Program for Improved Governance and Accountability in South Africa, and recommending that the participation of the Auditor General's Office in the International Assistance Program for Improved Governance and Accountability in South Africa be approved.

On motion by Councillor Pitfield, the Audit Committee recommended that City Council adopt the staff recommendations in the Recommendations Section of the report (May 12, 2005) from the Auditor General.

(Report 3, Clause 2)

3.5 Auditor General's External Peer Review – 2006

The Audit Committee had before it a report (May 29, 2005) from the Auditor General, respecting External Peer Review – 2006.

On motion by Councillor Ashton, the Audit Committee recommended that City Council receive the report (May 29, 2005) from the Auditor General.

(Report 3, Clause 3)

3.6 Outstanding Audit Recommendations Follow-up Process

The Audit Committee had before it a report (May 28, 2005) from the Auditor General, respecting Outstanding Audit Recommendations Follow-up Process.

The Audit Committee heard a presentation by Alan Ash, Director, Auditor General's Office.

On motion by Councillor Balkissoon, the Audit Committee recommended that City Council receive the report (May 28, 2005) from the Auditor General.

(Report 3, Clause 4)

3.7 Status of Outstanding Financial Audits of Various Financial Statements – for the Year Ended December 31, 2004

The Audit Committee had before it a report (June 28, 2005) from the Auditor General, respecting Status of Outstanding Financial Audits of Various Financial Statements – for the Year Ended December 31, 2004.

On motion by Councillor Ashton, the Audit Committee received the report (June 28, 2005) from the Auditor General for information.

(Report 3, Clause 15(c))

3.8 Community Centres and Arenas – 2004 Audited Financial Statements and Summary Management Letter

The Audit Committee had before it a report (June 28, 2005) from the Auditor General, respecting Community Centres and Arenas – 2004 Audited Financial Statements and Summary Management Letter

On motion by Councillor Ashton, the Audit Committee recommended that City Council receive the 2004 Financial Statements and related Management Letters of the following Community Centres and Arenas as attached to the report (June 28, 2005) from the Auditor General, and submitted under separate cover:

Applegrove Community Complex
Cecil Street Community Centre
Central Eglinton Community Centre
Eastview Neighbourhood Community Centre
Harbourfront Community Centre
Community Centre 55
Ralph Thornton Community Centre
Scadding Court Community Centre
519 Church Street Community Centre
Swansea Town Hall Community Centre
Leaside Memorial Community Gardens
McCormick Playground Arena
William H. Bolton Arena

(Report 3, Clause 5)

3.9 Terms of Reference – Audit Projects

The Audit Committee had before it a report (June 29, 2005) from the Auditor General,

respecting Terms of Reference – Audit Projects.

On motion by Councillor Balkissoon, the Audit Committee received the report (June 29, 2005) from the Auditor General.

(Report 3, Clause 15(d))

3.10 City Of Toronto Audit Results – Year Ended December 31, 2004

The Audit Committee had before it a submission (April 29, 2005) from Martha Tory, Diana Brouwer and Kathi Lavoie, Ernst & Young presenting the results of the audit of the financial statements of the City of Toronto.

On motion by Councillor Pitfield, the Audit Committee recommended that City Council receive the report (April 29, 2005) from Ernst & Young, Chartered Accountants for information.

(Report 3, Clause 6)

3.11 2004 Sinking Fund Financial Statements

The Audit Committee had before it a report (June 28, 2005) from the Deputy City Manager and Chief Financial Officer, respecting 2004 Sinking Fund Financial Statements

On motion by Councillor Pitfield, the Audit Committee recommended that City Council receive the report (June 28, 2005) from the Deputy City Manager and Chief Financial Officer for information.

(Report 3, Clause 7)

3.12 2004 Audited Consolidated Financial Statements

The Audit Committee had before it a report (June 28, 2005) from the Deputy City Manager and Chief Financial Officer respecting 2004 Audited Consolidated Financial Statements, and recommending they be approved.

On motion by Councillor Pitfield, the Audit Committee recommended that City Council adopt the staff recommendations in the Recommendations Section of the report (June 28, 2005) from the Deputy City Manager and Chief Financial Officer.

(Report 3, Clause 8)

3.13 2004 Audited Consolidated Trust Fund Financial Statements

The Audit Committee had before it a report (June 27, 2005) from the Treasurer, respecting 2004 Audited Consolidated Trust Fund Financial Statements.

On motion by Councillor Pitfield, the Audit Committee recommended that City Council received the audit consolidated financial statements of the City's trust funds for the year ended December 31, 2004 as attached to the report (June 27, 2005) from the Treasurer.

(Report 3, Clause 9)

3.14 2004 Financial Statements of Business Improvement Areas

The Audit Committee had before it a report (June 27, 2005) from the Treasurer respecting 2004 Financial Statements of Business Improvement Areas.

On motion by Councillor Pitfield, the Audit Committee recommended that City Council receive the 2004 Financial Statements and related audit management letters of the following Business Improvement Areas, as attached to the report (June 27, 2005) from the Treasurer, and submitted under separate cover:

Bloor by the Park	Lakeshore Village
Bloorcourt Village	Liberty Village
Bloordale Village	Little Italy
Corso Italia	Mimico by the Lake
The Danforth	Mimico Village
Dovercourt Village	Old Cabbagetown
Eglinton Hill	Riverside
Eglinton Way	Roncesvalles Village
Forest Hill Village	St. Clair Gardens
Gerrard India Bazaar	Upper Village (York)
Harbord Street	Wexford Heights
Junction Gardens	Wychwood Heights
Kennedy Road	Yonge-Lawrence Village
Kingsway	Bloor West Village (2003 and 2004)
Bloor-Yorkville	St. Lawrence Market
Parkdale Village	

(Report 3, Clause 10)

3.15 Financial Statements and Audit Results for the Year Ended December 31, 2004 from the following Agencies, Boards and Commissions:

Exhibition Place

- Report (June 7, 2005) from Dianne Young, General Manager and CEO, Exhibition Place, submitting the Audit Results and Audited Financial Statements, and recommending that:
 - (1) City Council receive for information the Audit Results for the Consolidated Financial Statements for Exhibition Place for the Year Ended December 31, 2004 from the Auditors, Ernst & Young LLP;
 - (2) City Council receive for information the Audited Financial Statements pertaining to the operations of Exhibition Place for the year ended December 31, 2004; and
 - (3) the appropriate Exhibition Place and City Officials be authorized and directed to take the necessary action to give effect thereto.

Toronto Transit Commission

Communications (May 12, 2005) from the General Secretary, Toronto Transit Commission forwarding a copy of the approved consolidated financial statements to the Audit Committee of the City of Toronto for the year ended December 31, 2004, and a copy of the management letter from the auditors, to the Audit Committee of the City of Toronto, for information.

TTC Insurance Company Limited – Financial Statements

Toronto Coach Terminal Inc – Financial Statements

Communication (June 24, 2005) from the General Secretary, TTC forwarding to City Council, through the City Audit Committee, the 2004 Financial Statements of the Toronto Coach Terminal Inc.

- The Hummingbird Centre for the Performing Arts – Financial Statements and Audit Results
- Toronto Public Library Board and Trust Funds of the Toronto Public Library Board

Report (May 16, 2005) from the City Librarian, recommending that the audited financial statements, audit results and management responses for the year ended

December 31, 2004 for the Toronto Public Library Board and for the Trust Funds of the Toronto

Toronto Zoo - Financial Statements and Audit Results and Management Response

Communications (May 26, 2005) from the Secretary, Board of Management, Toronto Zoo forwarding the draft 2004 Financial Statements and the 2004 Audit Results

Yonge-Dundas Square –Audited Financial Statements

- Communication (June 7, 2005) from Ron Soskolne, Chair, Yonge-Dundas Square Board of Management forwarded the 2004 Audited Financial Statements for Yonge-Dundas Square prepared by Grant Thornton LLP and advising that no management letter has been issued.

Heritage Toronto – Financial Statements and Management Letter

- Communication (June 30, 2005) from the Executive Director, Heritage Toronto presenting the agency's Financial Statement and Management Letter.

On motion by Councillor Balkissoon, the Audit Committee recommended that City Council receive the 2004 Financial Statements and related audit management letters of the following Agencies, Boards and Commissions submitted under separate cover:

Exhibition Place
Toronto Transit Commission
Toronto Coach Terminal In.
Toronto Public Library
Toronto Zoo
Yonge-Dundas Square
Heritage Toronto

(Report 3, Clause 11)

3.16 External Audit of the Auditor General's Office

The Audit Committee had before it a communication (June 27, 2005) from Hilborn Ellis Grant, LLP, Chartered Accountants, reporting on the results of applying specified auditing procedures to financial information other than financial statements for the years ended December 31, 2003 and December 31, 2004.

The Audit Committee also had before it a report (June 28, 2005) from the City Manager, respecting External Audit of the Auditor General's Office

On motion by Councillor Pitfield, the Audit Committee received the report (June 28, 2005) from the City Manager and the communication (June 27, 2005) from Hilborn Ellis Grant.

(Report 3, Clause 15(e))

3.17 Auditor General's Payroll Processing Review – Status Report

The Audit Committee had before it a status report (June 28, 2005) from the City Manager and the Deputy City Manager and Chief Financial Officer respecting Auditor General's Payroll Processing Review.

The Audit Committee also had before it the following:

- Report (June 13, 2004) from the City Librarian providing the Toronto Public Library Board's Summary of Findings;
- Report (May 4, 2005) from the Director, Finance and Personnel, The Hummingbird Centre replying to the recommendations of the Audit Committee Report 6, Clause 5;
- Report (June 30, 2005) from the City Clerk advising the Audit Committee on the responses by ABCs to City Council's request regarding the Payroll Processing Review;
- Clause 5 Report 6 of the Audit Committee, headed "Payroll Processing Review (Phase One)", adopted by City Council at its meeting on November 30, December 1 and 2, 2004; and
- Communication (July 5, 2005) from Pam McConnell, Chair, Toronto Police Services Board responding to the Auditor General's report entitled *Payroll Processing Review (Phase One)* which was considered by Toronto City Council at its meeting on November 30, December 01 and 02, 2004.

On motion by Councillor Holyday, with Councillor Del Grande in the Chair, the Audit Committee:

- (1) received the following reports for information:
 - (a) (June 28, 2005) from the City Manager and the Deputy City Manager and Chief Financial Officer;
 - (b) (June 30, 2005) from the City Clerk

(c) responses from the following Agencies, Boards and Commissions:

Toronto Public Library;
The Hummingbird Centre;
Toronto Police Services Board; and
Toronto Transit Commission; and

(2) requested the North York Performing Arts Centre, the Toronto Zoo, Exhibition Place and the St. Lawrence Centre for the Performing Arts, to submit their previously requested response to the Auditor General's Processing Review to the next meeting of the Audit Committee.

(Letters sent to: Stan Shortt, Executive Manager, North York Performing Arts Centre Corporation, 5040 Yonge Street, Toronto, Ontario M2N 6R8; David Wallett, General Manager, St. Lawrence Centre for the Performing Arts, 27 Front Street East, Toronto, Ontario M5E 1B4; Calvin J. White, General Manager and CEO, Toronto Zoo, 361A Old Finch Avenue, Toronto, Ontario M1B 5K7; Dianne Young, General Manager and CEO, Exhibition Place, 100 Princes Boulevard, Toronto Ontario M6K 3C3; c.: Auditor General; Toronto Public Library Board; The Hummingbird Centre; Toronto Police Services Board; Toronto Transit Commission – July 18, 2005)

(Report 3, Clause 15(f))

3.18 Progress in Implementing the Strategic Directions and Actions Contained in the City of Toronto Immigration and Settlement Policy Framework

The Audit Committee had before it a report (April 6, 2005) from the Commissioner of Community and Neighbourhood Services respecting Progress in Implementing the Strategic Directions and Actions Contained in the City of Toronto Immigration and Settlement Policy Framework

On motion by Councillor Balkissoon, the Audit Committee received the report (April 6, 2005) from the Commissioner of Community and Neighbourhood Services.

(Report 3, Clause 15(g))

3.19 Procurement Process Review Implementation – June 2005 Status Report

The Audit Committee had before it a report (June 24, 2005) from the Treasurer, respecting Procurement Process Review Implementation – June 2005 Status Report.

The Audit Committee also had before it Clause 8 of Report 1 of the Audit Committee, headed "Procurement Processes Review – City of Toronto", adopted by Council on April 14, 15 and 16, 2003.

On motion by Councillor Balkissoon, the Audit Committee received the report (June 24, 2005) from the Treasurer.

(Report 3, Clause 15(h))

3.20 Update on Response to Auditor General's Recommendations regarding Hostel Services

The Audit Committee had before it a report (June 28, 2005) from the General Manager, Support and Housing Administration, respecting Update on Response to Auditor General's Recommendations regarding Hostel Services.

The Audit Committee also had before it Clause 6d of Report 6 of the Audit Committee, headed "Hostel Operations Review – Community and Neighbourhood Services, adopted by City Council at its meeting on April 12, 13 and 14, 2005

On motion by Councillor Pitfield, the Audit Committee received the report (June 28, 2005) from the General Manager, Support and Housing Administration.

(Report 3, Clause 15(i))

3.21 Toronto EMS Operational Support Review – Response to Auditor General Recommendations

The Audit Committee had before it the following reports/Clause respecting Toronto EMS Operational Support Review – Response to Auditor General Recommendations:

- Report (June 21, 2005) from the City Manager responding to a request from the Audit Committee on the issues identified by the Auditor General in his Toronto Emergency Medical Services Operational Support Review;
- Report (June 8, 2005) from the General Manager / Chief, Toronto Emergency Medical Services on the practice and necessity of labelling certain Toronto EMS uniforms with specific job titles;
- Report (June 22, 2005) from the Treasurer responding to the Audit Committee's request to review the City's procedures with respect to Goods and Services Tax (GST) and Provincial Sales Tax (PST) rebates and recoveries.

- Clause 1b of Report 1 of the Audit Committee, headed “Toronto Emergency Medical Services Operational Support Review - Works and Emergency Services Department” adopted by City Council on April 12, 13 and 14, 2005
- Report (June 21, 2005) from the General Manager / Chief, Toronto Emergency Medical Services, recommending that:
 - (1) Toronto EMS implement the recommendations in Appendix “A”, which include five new positions with a gross expenditure of approximately \$0.253 million, in the 2006 EMS Operating Budget Submission as a new and enhanced budget request; and
 - (2) the appropriate City of Toronto officials be authorized to take the necessary actions to give effect thereto.

On motion by Councillor Balkissoon, the Audit Committee recommended that City Council receive the report (June 21, 2005) from the General Manager/Chief, Toronto Emergency Medical Services for information.

On further motion by Councillor Balkissoon, the Audit Committee received the following reports:

- (June 21, 2005) from the City Manager;
- (June 8, 2005) from the General Manager/Chief, Toronto Emergency Medical Services; and
- (June 22, 2005) from the Treasurer.

(Report 3, Clause 12)

3.22 Auditor General’s Telecommunications Services Review – Long Distance Charges

The Audit Committee had before it a report (June 28, 2005) from the City Manager respecting the Auditor General’s Telecommunications Services Review – Long Distance Charges.

On motion by Councillor Pitfield, the Audit Committee received the report (June 28, 2005) from the City Manager.

(Report 3, Clause 15(j))

3.23 Performance Indicators for the Purchasing and Materials Management Division – Quarterly Report

The Audit Committee had before it a quarterly report (June 24, 2005) from the Treasurer respecting Performance Indicators for the Purchasing and Materials Management Division, and recommending that:

- (1) this report be received for information; and
- (2) future reports on Performance Indicators for the Purchasing and Materials Management division be forwarded only to the Administration Committee.

On motion by Councillor Balkissoon, the Audit Committee recommended that City Council:

- (1) adopt the staff recommendations in the Recommendations Section of the report (June 24, 2005) from the Treasurer;
- (2) request the Treasurer to:
 - (a) provide separate performance indicators for Purchase Orders and Blanket Contracts in future reports to the Administration Committee; and
 - (b) review the Departmental Purchase Orders and report to the Administration Committee out the outcome of this review.

(Report 3, Clause 13)

3.24 Accounts Receivables – Parks, Forestry and Recreation – Update Report

The Audit Committee had before it an update report (June 27, 2005) from the General Manager, Parks, Forestry and Recreation and Acting Director, Administration and Support Services, respecting Accounts Receivables – Parks, Forestry and Recreation.

The Audit Committee received the report (June 27, 2005) from the General Manager, Parks, Forestry and Recreation.

(Report 3, Clause 15(k))

3.25 Potential Claim Against Beacon Software Systems, LLC and Remarkable Software, Inc.

The Audit Committee had before it a confidential report (March 23, 2005) from the City Solicitor respecting Potential Claim Against Beacon Software Systems, LLC and Remarkable Software, Inc.

The Audit Committee also had before it a confidential report (July 6, 2005) from the City Solicitor as requested by the Audit Committee

On motion by Councillor Balkissoon, the Audit Committee adjourned its public session to meet in camera, in accordance with the *Municipal Act, 2001*, to consider matters relating to litigation or potential litigation.

On further motion by Councillor Balkissoon, the Audit Committee recommended that City Council:

- (1) adopt the staff recommendation of the Recommendations Section of the confidential report (March 23, 2005) from the City Solicitor; and
- (2) receive the confidential report (July 6, 2005) from the City Solicitor for information; and
- (3) in accordance with the Municipal Act, discussions relating to this matter be held in camera as the subject relates to litigation or potential litigation.

(Report 3, Clause 14)

3.26 Toronto Police Services Board – Authority to Write-off Accounts Receivable

The Audit Committee had before it a report (March 29, 2005) from the Chair, Toronto Police Services Board, respecting Toronto Police Services Board – Authority to Write-off Accounts Receivable.

On motion by Councillor Balkissoon, the Audit Committee adjourned its public session to meet in camera, in accordance with the *Municipal Act, 2001*, to consider matters relating to litigation or potential litigation.

On further motion by Councillor Balkissoon, the Audit Committee received the report (March 29, 2005) from the Chair, Toronto Police Services Board.

(Report 3, Clause 15(1))

The Audit Committee adjourned its meeting at 4:30 p.m.

Chair

Attendance

July 12, 2005	9:30 a.m. – 12:32 p.m.	2:05 p.m. – 4:30 p.m.
Councillor Holyday (Chair)	x	x
Councillor Del Grande (Vice-Chair)	x	x
Councillor Ashton	x	x
Councillor Balkissoon	x	x
Councillor Fletcher	x	x
Councillor Pitfield	x	x
Mayor Miller		

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