

Audit Committee

Meeting No.	2	Contact	Rosemary MacKenzie, Council Administrator
Meeting Date	Friday, April 13, 2007	Phone	416-392-8021
Start Time	9:30 AM	E-mail	rmacken@toronto.ca
Location	Committee Room 2, City Hall		

Audit Committee		
Councillor Doug Holyday, Chair Councillor Mike Del Grande, Vice-Chair	Councillor Rob Ford Councillor John Parker	Councillor Anthony Perruzza Councillor Karen Stintz

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Declarations of Interest under the *Municipal Conflict of Interest Act*.

Confirmation of Minutes – January 29, 2007

Communications/Reports

AU2.1	Information		Policy	
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Review of Police Training, Opportunities for Improvement – Toronto Police Service

(February 27, 2007) report from the Chair, Toronto Police Services Board.

Summary

The purpose of this report is to provide the Audit Committee with a copy of the Review of Police Training, Opportunities for Improvement – Toronto Police Service, prepared by the Auditor General and a copy of the Toronto Police Service’s response to the Auditor General’s report.

Background Information

- Review of Police Training - Auditor General Oct 26, 2006
(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2617.pdf>)
- Staff Report - Chair, TPSB (Feb 27 2007)
(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2616.pdf>)
- Auditor General's cover report (Oct 26, 2006) to the TPSB
(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2700.pdf>)

(The report (October 26, 2006) titled “Review of Police Training, Opportunities for Improvement - Toronto Police Service”, was distributed to Members of Council only. The complete report is available through the City Clerk’s Office.)

AU2.2	ACTION		Policy	Ward: All
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**Annual Report on the Status of Fraud and Related Matters, Including Operation of the Fraud and Waste Hotline Program
(Presentation Item)**

(March 8, 2007) report from the Auditor General.

Recommendations

The Auditor General recommends that:

The City Manager give consideration to accelerating the introduction of a formal ongoing ethics education program to all City staff which emphasizes the following:

- the role of staff in the prevention and detection of fraud;

- the responsibilities of staff in reporting incidents of allegations of fraud or wrongdoing;
- the importance of protecting employees who report allegations of fraud or wrongdoing;
- the importance of recognizing, avoiding and communicating conflict of interest situations; and
- the consequences of reporting incidents of fraud or wrongdoing which are frivolous or vexatious.

In developing such a program, consideration should be given to delivering the program through the City's intranet.

Financial Impact

The introduction of an ongoing training program through the City's intranet may involve additional costs. It is not anticipated that these costs would be significant. Investigations or reviews conducted as a result of various communications to the Fraud and Waste Hotline have resulted, in certain cases, in the recovery of funds to the City. More importantly these investigations or reviews have resulted in improved internal controls which will likely mitigate the loss of future funds.

Summary

As the public sector comes under increased pressure to manage budgets more efficiently, the question of fraud prevention and detection have become increasingly important. The City, in addressing this issue, approved a Fraud and Waste Hotline Program as a six-month pilot project commencing in March 2002. In November 2002, at the conclusion of the pilot project, City Council approved it as a permanent program along with a requirement that the Auditor General report annually to Audit Committee on the operation and activities of the program. This report represents the Auditor General's sixth annual report on the activities of the Fraud and Waste Hotline Program and represents activities from January 1, 2006 to December 31, 2006.

Statistical data concerning the activities of the Fraud and Waste Hotline are contained in the body of the report. In addition, and at the request of Audit Committee we have provided details of certain reviews completed in 2006. This information is provided in Appendix 1 of the report.

Management is in the process of finalizing an Ethics Awareness Initiative training program for approximately 250 members of the extended senior management team by June 2007. We are completely supportive of this initiative but are of the view that the training contemplated for all staff should be accelerated. A cost-effective way of conducting such a process would be through the City's Intranet.

Background Information

Annual Report on the Status of Fraud

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2634.pdf>)

AU2.3	ACTION		Policy	Ward: All
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Improving the Procurement Process – Unbalanced Bids

(January 10, 2007) report from the Auditor General.

Recommendations

The Auditor General recommends that:

1. The Deputy City Manager and Chief Financial Officer, in consultation with the City Solicitor, review the procurement process as it relates to tender bids which appear to be clearly unbalanced. Such a review to include:
 - a. the feasibility of including in tender documents a specific clause which prohibits the submission of bids which are clearly unbalanced; and
 - b. the establishment of specific criteria to be used in the determination of unbalanced bids.

Financial Impact

The recommendation will have no financial impact in the short term. In the long term, the recommendation will likely result in reduced construction contracting costs. Management's response is attached as Appendix 1.

Summary

During our various reviews on specific construction contracts, the issue of “unbalanced bids” has been identified by the Auditor General as a concern requiring attention by senior management. An unbalanced bid occurs in circumstances where a bidder on a contract places an unreasonably high price on certain items in a unit price contract and an unreasonably low price on other items within the same bid. Addressing concerns associated with the issue of unbalanced bids will improve the procurement process and further protect the City's interests. We have discussed the issue of unbalanced bids with City Legal Services and it is clear that specific provisions within construction contracts require further review and analysis in order to clarify vendor and management expectations in regard to tender bids which are clearly unbalanced.

The intent of the recommendation in this report is to mitigate the risks associated with the award of unbalanced bids and minimize the possibility of additional costs to the City as a result of the award of contracts which are clearly unbalanced in terms of pricing.

Background Information

Improving the Procurement Process - Appendix A

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2636.pdf>)

Improving the Procurement Process - Report Jan 10, 2007

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2635.pdf>)

AU2.4	ACTION		Policy	Ward: All
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Management of Construction Contracts – Leaside Bridge Structure Rehabilitation Contract

Confidential - Litigation or potential litigation

(March 23, 2007) report from the Auditor General.

Recommendations

The Auditor General recommends that:

1. City Council not authorize the public release of the confidential report in Attachment 1 as this report contains confidential legal advice and information in relation to current litigation.
2. The following recommendations in the attached Auditor General’s report dated March 23, 2007 entitled “Management of Construction Contracts – Leaside Bridge Structure Rehabilitation Contract” be adopted:
 - “1. The Executive Director, Technical Services Division, ensure that where possible all tender quantities contained in construction contract tenders are accurate and are representative of actual quantities required to complete the contract.
 2. The City Manager, in consultation with the City Solicitor, review the content of all standard construction contracts in order to ensure that contract provisions are clear, consistent and enforceable.
 3. The Executive Director, Technical Services, ensure that staff are aware of their levels of authority in regard to the approval of amendments to City contracts. Further steps be taken to monitor compliance with this level of authority.
 4. The Executive Director, Technical Services, direct that any renegotiation of contract terms which appear to be ambiguous, unclear or inconsistent only be conducted after consultation with the City’s Legal Services Division. All such consultations be documented.
 5. The Executive Director, Technical Services Division, ensure that documentation supporting all reductions in tender quantities and tender prices is completed and retained. Any negotiated reductions in tender amounts be approved by

appropriate staff.

6. The Executive Director, Technical Services Division, evaluate the appropriateness of the current quality control policies and procedures and make the changes necessary to increase the effectiveness of the current process.
7. The Deputy City Manager and Chief Financial Officer, in consultation with the City Solicitor, review the tender evaluation process particularly as it relates to the impact recoveries from third parties may have on the award of contracts.
8. The Executive Director, Technical Services Division, review the current practice relating to the billing and recovery of costs from third parties and ensure procedures are developed for the timely billing and recovery of all related costs.
9. The Deputy City Manager and Chief Financial Officer consider the implementation of a policy for the recovery of administration fees relating to the management of contracts by the City on behalf of third parties. Such a policy be included in the Technical Services Capital Works Projects Procurement and Administration Procedures Manual.
10. The Executive Director, Technical Services Division, review the process for determining and approving all payroll overhead calculations. In regard to the Leaside Bridge contract, payroll overhead overpayments should be determined and recovered.
11. The Executive Director, Technical Services Division, ensure that the Division's existing procedural requirements identifying the due dates for all warranty inspections are performed for all projects. Details of all warranty inspections be clearly documented and approved by senior management. Deficiencies identified during the warranty inspection process be documented along with the specific steps undertaken to address these deficiencies.”

Financial Impact

The implementation of the recommendations in this report has the potential to reduce contract costs. The extent of these reduced costs is not determinable.

Summary

Our 2006 Audit Work Plan included a review of how the City manages its various construction contracts. This particular report is the third such review conducted by the Auditor General.

Background Information

Management of Construction Contracts - Public Appendix

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2695.pdf>)

Management of Construction Contracts - AG report

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2694.pdf>)

AU2.5	ACTION		Policy	Ward: All
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Solid Waste Management Services – Review of Major Contracts

(February 9, 2007) report from the Auditor General.

Recommendations

The Auditor General recommends that:

1. The General Manager, Solid Waste Management Services, take steps to correct corporate financial records and Good and Services Tax Returns, so that processing costs, sales revenues and Good and Services Tax amounts on operating results of City contracts with Canada Fibers Ltd. and Metro Waste Paper Recovery Inc. are recorded according to generally accepted accounting principles and tax reporting guidelines.
2. The Deputy City Manager and Chief Financial Officer, ensure relevant City staff is aware that purchase and sale transactions with individual customers or suppliers may not be netted against each other but must be recorded in the City's financial records at gross amounts.
3. The General Manager, Solid Waste Management Services, obtain the required provincial tax exemption certification from all purchasers of recyclables, and take steps to recover provincial retail sales tax on previous sales transactions from customers without a valid provincial tax exemption certificate.
4. The General Manager, Solid Waste Management Services, ensure staff is adequately trained on retail sales tax issues and proper management oversight on sales transactions.
5. The General Manager, Solid Waste Management Services, strengthen management controls over the issuance and use of dump authorization slips. Such controls should include the use of unique serial numbers and regular reconciliation of dump tickets issued and remitted at weigh scale stations.
6. The General Manager, Solid Waste Management Services, ensure material recovery rates for the Dufferin recycling facility are calculated, communicated to the contractor each month and appropriate action taken.
7. The General Manager, Solid Waste Management Services, ensure all specifications contained in contracts are clear and enforceable. In unusual circumstances where there is a need to deviate significantly from contract specifications, reasons for such deviations be documented and approved. In circumstances where certain specifications are considered too impractical and likely unenforceable, such specifications be reviewed and, where appropriate, amended.

8. The Deputy City Manager and Chief Financial Officer, in consultation with the Deputy City Manager responsible for Solid Waste Management, review purchasing policies and procedures to ensure that they are adequate to meet divisional needs to respond to market conditions relating to the sale of materials recovered through the City's recycling facilities.
9. The General Manager, Solid Waste Management Services, provide necessary training, such that staff understand and comply with City purchasing and financial control policies, procedures and guidelines.
10. The City Manager, in consultation with the Deputy City Manager and Chief Financial Officer and the City Solicitor, review and take necessary steps to ensure contract provisions related to Workplace Safety and Insurance Board clearance certificates, and compliance with the *Occupational Health and Safety Act* are appropriate and consistently included in City contracts with similar risk exposure.
11. The Deputy City Manager and Chief Financial Officer, in consultation with the other Deputy City Managers and the City Solicitor:
 - a. review the appropriate standard content of performance bonds and insurance certificates and the appropriateness and criteria for deviations from such standards in light of relevant risk exposure, including the respective roles of the Legal Services Division and Corporate Finance's Insurance and Risk Management section in deciding on any deviation of submitted documents;
 - b. review and take necessary steps to ensure current administrative policies and procedures, including clarifying the roles and responsibilities of City Finance and City divisions in the safekeeping, recordkeeping and administration of performance bonds, letters of credit, and insurance certificates, are effective in protecting the City from claims, risks and losses in connection with activities performed by City contractors; and
 - c. issue written directives to clearly communicate relevant corporate policies and procedures to staff.
12. The General Manager, Solid Waste Management Services, review the Saturday and after-hour shipping arrangement in view of its benefits and risk exposure to the City.

Financial Impact

The implementation of recommendations in this report will improve management of contracted services. There are no significant financial impacts to adopting the recommendations contained in this report

Summary

The objective of this review was to assess the extent to which proper management controls were in place to ensure that contracted services were delivered according to established specifications, performance criteria, regulatory requirements, agreed costs and that the City's

interests were adequately protected at all times.

Our review found that divisional staff is clearly committed to ensuring that contractors deliver uninterrupted services according to service levels, criteria and payment terms under various contracts. The four major contracts examined have an annual gross value of \$57.4 million and revenues of \$5.5 million. While we identified a number of concerns and improvement opportunities in this report, it is important to note that considering the complicated terms and conditions covered and numerous new initiatives introduced to the City's waste collection, recycling, and processing programs over the past few years, these contracts were reasonably well managed.

Background Information

Solid Waste Management - Appendix 2

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2688.pdf>)

Solid Waste Management Services - Appendix 1

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2687.pdf>)

Solid Waste Management Services - Review of Major Contracts

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2686.pdf>)

AU2.6	ACTION		Policy	Ward: All
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Property Tax Appeals and Refund Processing

(February 28, 2007) report from the Auditor General.

Recommendations

The Auditor General recommends that:

1. The Director of Revenue Services take steps to:
 - a. assess the tax system's ability to accommodate changes to tax adjustment processing on non-residential accounts; and
 - b. ensure the tax system is programmed to adjust penalty and interest charges on overdue tax balances resulting from appeal adjustments as part of the planned re-development of the Tax Management and Collection System.
2. The Director of Revenue Services assess the feasibility and cost of developing an automated tax calculation summary as part of the 2008–2009 Capital Program to review the Tax Management and Collection System.
3. The Director of Revenue Services develop and implement appropriate performance measures for the Appeals Unit that assist in determining the effectiveness and efficiency of the assessment and tax appeal process.

4. The Director of Revenue Services take steps to:
 - a. ensure staff review amounts included in the Tax Repayment Account and make the necessary adjustments to ensure appropriate amounts are included in the account; and
 - b. establish policies and procedures for the administration, management and disposition of taxpayer credit balances included in the Tax Repayment Account.
5. The Director of Revenue Services ensure tax credit balances and tax refund policies, processes and related internal controls are periodically reassessed to determine continued relevance and effectiveness.
6. The Director of Revenue Services develop and implement appropriate performance measures to assist in evaluating the efficiency and effectiveness of processing in the Refund Unit.
7. The Director of Revenue Services ensure that the 2008-2009 Capital Program assessment of the Tax Management and Collection System include an analysis clearly defining business processes and data and systems requirements necessary to effectively manage the appeals and refund programs.
8. The Director of Revenue Services review outstanding service requests to assess additional automation features to be incorporated into the next generation of the Tax Management and Collection System.
9. The Director of Revenue Services assess the feasibility of implementing a refund exception reporting system as part of the 2008-2009 Capital Program to review the Tax Management and Collection System.
10. The Director of Revenue Services review computer access controls to provide staff access based on respective roles and responsibilities in the Tax Management and Collection System. Where possible, access to the Tax Management and Collection System should be limited to those functions required by staff to perform related job duties.

Financial Impact

The implementation of certain recommendations in this report will improve management of the City's processing of assessment and tax appeals and related refund processing, the exact amount of which cannot be determined at this time. The implementation of other recommendations in this report may result in additional capital expenditures over and above the \$2.6 million already provided. The extent of this capital spending is not determinable at the present time.

Summary

The objective of this review was to assess whether assessment and tax appeal processing and

administration are performed efficiently and effectively, and in compliance with applicable laws, regulations and City policies. We also reviewed related internal controls and operating procedures to determine their adequacy in ensuring the accuracy and completeness of tax related transactions.

Our review identified areas requiring strengthened management controls and improved technology. Our review also identified opportunities where the processing of assessment and tax appeals and related refunds could be delivered more efficiently and effectively. Improvements are required in strengthening controls, more efficient use of staff and addressing the capabilities of existing technology.

Background Information

Property Tax Appeals and Refund Processing

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2691.pdf>)

Property Tax Appeals and Refund Processing - Appendix 1

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2690.pdf>)

Property Tax Appeals and Refund Processing - AG report

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2689.pdf>)

AU2.7	ACTION		Transactional	Ward: All
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2007 Audit Work Plan

(January 11, 2007) report from the Auditor General.

Recommendations

The Auditor General recommends that:

1. City Council receive the 2007 Audit Work Plan attached as Appendix 1 and Appendix 2.

Financial Impact

The recommendations in this report have no financial impact beyond the amount provided in the Auditor General's 2007 budget request.

Summary

The purpose of this report is to provide City Council with details of the Auditor General's Audit Work Plan for the year 2007. The Work Plan is attached as Appendix 1 and Appendix 2 to this report.

The 2007 Audit Work Plan is a combination of projects in progress, new projects, annual recurring audits, various investigations and projects requested by City Council. Our work Plan also includes a formal process to ensure that recommendations contained in audit reports have

been implemented. Details of this process are reported to the Audit Committee.

Background Information

2007 Audit Work Plan
(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2633.pdf>)

7a 2007 Audit Work Plan - Request to Add a Project

(March 22, 2007) memo from Councillor Ron Moeser, Ward 44 - Scarborough East

Recommendations

I (Councillor Ron Moeser) would urge the Audit Committee to request the Auditor General to do a detailed audit on WRP site – Hainford Street and the Police Station.

Summary

Requesting the Audit Committee to request the Auditor General to do a detailed audit on the Women's Religious Project (WPR) site.

Background Information

Memorandum (March 22, 2007) from Councillor Ron Moeser
(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2490.pdf>)

AU2.8	Information		Transactional	
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City of Toronto Audit Planning - Year Ended December 31, 2006

(February 27, 2007) report from Diana M. Brouwer and Kathi Lavoie, Ernst & Young.

Summary

This report outlines the scope of the work, the Team of Ernst and Young professionals that will serve you, and what we see as the key considerations affecting the 2006 audit.

Background Information

City of Toronto Audit Planning - Year Ended December 31, 2006
(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2632.pdf>)

(The report from Ernst and Young, titled “City of Toronto Audit Planning - Year Ended December 31, 2006”, was distributed to Members of Council only. The complete report is available through the City Clerk’s Office.)

AU2.9	Information		Transactional	Ward: All
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Appointment of External Auditors for the Years 2008 to 2012 Inclusive

(March 14, 2007) report from the Auditor General.

Summary

This report is to advise the Audit Committee that the current five-year contract with the City's auditors Ernst & Young expires once the audit for the financial statements for the year ending December 31, 2007 is complete. As a result, the Auditor General will be issuing a Request for Proposal for financial audit services for the next five years in the summer of 2007.

Background Information

Appointment of External Auditors - AG report
(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2692.pdf>)

AU2.10	Information		Transactional	
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Terms of Reference - Audit Projects

(March 29, 2007) report from the Auditor General.

Summary

This report is to provide Audit Committee with the terms of reference for audit projects included in the 2007 Audit Work Plan currently in progress.

Background Information

Terms of Reference - Audit Projects
(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2699.pdf>)

(Deferred from January 29, 2007)

AU2.11	ACTION		Transactional	
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Toronto Police Services Board - Response to the Recommendation by Ernst and Young Related to the City of Toronto Results - December 31, 2005

(November 20, 2006) report from the Chair, Toronto Police Services Board.

Recommendations

The Toronto Police Services Board recommends that:

1. the Audit Committee forward future Letters of Recommendations pertaining to the Toronto Police Service directly to the Toronto Police Services Board for its

consideration and appropriate action.

Financial Impact

There are no financial implications in regard to the approval of the recommendation contained in this report.

Summary

The purpose of this report is to advise the Audit Committee that the Toronto Police Service has implemented the recommendation contained on page 30 in the report by Ernst and Young pertaining to the City of Toronto Audit Results – December 31, 2005.

Background Information

extract PSB Minutes - E-Y Audit Results Dec 2005

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2612.pdf>)

Report from Chair, TPSB - Response to E&Y Audit Results

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2461.pdf>)

(The report from Ernst and Young, titled “City of Toronto Audit Results - December 31, 2005”, was distributed to Members of Council only. The complete report is available through the City Clerk’s Office.)

AU2.12	Information		Transactional	Ward: All
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2005 Audited Financial Statements of Business Improvement Areas (BIAs)

(March 19, 2007) report from the Treasurer and the General Manager, Economic Development, Culture and Tourism.

Summary

The purpose of this report is to present the 2005 audited financial statements of the final five Business Improvement Areas (BIAs) operated by Boards of Management and related audit management letters to the members of the Audit Committee and other Members of Council for information purposes only.

The five financial statements along with appropriate management letters attached to this report have been approved by the Boards of Management of BIAs and are presented along with appropriate management letters. Upon presentation of these statements, all the results of the 2005 BIAs have now been reported to members of the Audit Committee and other members of Council.

Background Information

Appendix B-2: Knob Hill Plaza management letter

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2499.pdf>)

Appendix G-1: Auditor's letter - Wexford BIA without mgmt letter issues

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2501.pdf>)

Report (March 19, 2007) - 2005 Audited Financial Statements of BIAs

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2476.pdf>)

Appendix B-1: Knob Hill Plaza financial statements

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2503.pdf>)

Appendix A-1: Bloorville Village financial statements

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2498.pdf>)

Appendix F-1: Auditor's letter identifying BIAs without mgmt letter issues

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2500.pdf>)

Appendix D-1: Pape Village financial statements

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2504.pdf>)

Appendix C-1: Long Branch financial statements

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2502.pdf>)

Appendix E-1: Wexford financial statements

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-2497.pdf>)