

## Audit Committee

<b>Meeting No.</b>	4	<b>Contact</b>	Rosemary MacKenzie, Council Administrator
<b>Meeting Date</b>	Monday, September 24, 2007	<b>Phone</b>	416-392-8021
<b>Start Time</b>	9:30 AM	<b>E-mail</b>	rmacken@toronto.ca
<b>Location</b>	Committee Room 1, City Hall		

### Attendance

Members of the Audit Committee were present for some or all of the time periods indicated under the section headed “Meeting Sessions”, which appears at the end of the Minutes.

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

### Confirmation of Minutes

On motion by Councillor Parker, the Minutes of the meeting of the Audit Committee held on June 15, 2007, were confirmed.

<b>AU4.1</b>	ACTION	Amended		
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### Management of Construction Contracts - Toronto Water and Sewer Emergency Repair Contracts

(July 30, 2007) Report from the Auditor General

### Recommendations

The Auditor General recommends that:

1. The General Manager, Toronto Water, in consultation with the Deputy City Manager and Chief Financial Officer and the City Solicitor:

- a. evaluate City business continuity and disaster management risks in contracting with a single contract provider for all City water and sewer emergency repairs;
  - b. evaluate the viability and impact of alternate procurement solutions such as a roster of contractors, or restricting bidding contractors to a limited number of districts; and
  - c. develop appropriate criteria for the standardized use of contractual incentives such as alternative liquidated damages provisions when emergency repairs are delayed and include such criteria in future City water and sewer emergency contracts.
2. The Deputy City Manager and Chief Financial Officer ensure the tendering process is complied with and a comparative summary of bids is developed and authorized. Copies of key sections including authorization and pricing sections of competitive bids should be retained by the Purchasing and Materials Management Division.
  3. The General Manager, Toronto Water, in consultation with the City Solicitor, review the content of all standard Toronto Water emergency repair contracts in order to ensure that contract provisions are clear, consistent and enforceable.
  4. The General Manager, Toronto Water, review payments to the contractor based on undocumented assumptions and informal agreements and where appropriate such payments be recovered.
  5. The General Manager, Toronto Water, direct staff that any decisions, and in particular, decisions that involve financial commitments for contract terms which appear to be ambiguous, unclear or inconsistent only be made after consultation with the City's Legal Services Division and approval by the senior management. All such consultations and approval be documented.
  6. The General Manager, Toronto Water, review the possibility of including criteria for emergency and non-emergency work in future contracts and obtaining separate rates for emergency and non-emergency work accordingly.
  7. The General Manager, Toronto Water, ensure that where possible, estimated quantities contained in emergency repair contract tenders are reasonably accurate and are representative of actual quantities required to complete the contract. In addition, The General Manager in consultation with Purchasing and Materials Management, explore other procurement solutions for obtaining emergency repair services independent of fixed quantity estimates.
  8. The General Manager, Toronto Water, take steps to develop policies and procedures for managing emergency repair contracts and ensure staff is appropriately trained.
  9. The General Manager, Toronto Water, review 2006 and 2007 contractor payments for emergency repairs and take steps to determine and recover overpayments made to the contractor identified as part of the review.

10. The General Manager, Toronto Water, develop policies to ensure that:
  - a. Site Inspector's Daily Work Reports are prepared independently of contractor invoices and provide relevant details including services provided, calculations and measurements supporting payment; and
  - b. documentation supporting progress payments is reviewed in detail by supervisory staff.
11. The General Manager, Toronto Water, ensure that extra work is awarded through authorized change directives and that separate inspector reports are used for recording work pertaining to extra work orders.
12. The General Manager, Toronto Water, ensure that to the extent possible, all required work be included in the original contract and extra work orders be limited.
13. The General Manager, Toronto Water, develop a process for the periodic monitoring of contract expenditures and ensure that Purchasing by-law requirements for authorizing over-expenditures are complied with. Appropriate action is taken in circumstances where non-compliance of the by-law is identified.
14. The General Manager, Toronto Water, ensure contractor performance issues are consistently documented and monitored. Significant contractor performance issues that can not be resolved through the regular contract management process should be communicated to Purchasing and Materials Management for consideration in future contract award decisions.
15. The General Manager, Toronto Water, expedite the review and assessment of existing work management systems, including an assessment of the SAP Plant Maintenance Module. Following the selection of a work management system, its implementation should be expedited and the cost benefits of its integration with SAP be evaluated.
16. The General Manager, Toronto Water, develop procedures to ensure staff review repair requests to determine if the required work is covered under warranty.
17. The General Manager, Toronto Water Division, develop a process for District Contract Services and Operations and Maintenance staff to meet on a regular basis to discuss project status, and document and assess the priority of ongoing projects for re-assignment of pending projects to in-house staff.

### **Financial Impact**

The implementation of recommendations in this report will improve financial controls over the management of construction contracts. The extent of any resources required or potential cost savings resulting from implementing the recommendations in this report is not determinable at this time.

## Summary

The objective of this review was to assess whether procedures were in place to adequately monitor the award and management of Toronto Water and Sewer emergency repair contracts.

This audit is one of a series of audits conducted in relation to the management of construction or construction related activities. Certain of the issues identified in this review are similar to those identified in other audits.

This report contains 17 recommendations. The implementation of these recommendations will improve the way the City manages its contracts.

Issues identified during this review were discussed with senior management and, as a result, management is taking immediate action to implement our recommendations.

## Speakers

Councillor Adam Vaughan

## Committee Recommendations

The Audit Committee recommends that:

1. The General Manager, Toronto Water, in consultation with the Deputy City Manager and Chief Financial Officer and the City Solicitor:
  - a. evaluate City business continuity and disaster management risks in contracting with a single contract provider for all City water and sewer emergency repairs;
  - b. evaluate the viability and impact of alternate procurement solutions such as a roster of contractors, or restricting bidding contractors to a limited number of districts; and
  - c. develop appropriate criteria for the standardized use of contractual incentives such as alternative liquidated damages provisions when emergency repairs are delayed and include such criteria in future City water and sewer emergency contracts.
2. The Deputy City Manager and Chief Financial Officer ensure the tendering process is complied with and a comparative summary of bids is developed and authorized. Copies of key sections including authorization and pricing sections of competitive bids should be retained by the Purchasing and Materials Management Division.
3. The General Manager, Toronto Water, in consultation with the City Solicitor, review the content of all standard Toronto Water emergency repair contracts in order to ensure that contract provisions are clear, consistent and enforceable.
4. The General Manager, Toronto Water, review payments to the contractor based on undocumented assumptions and informal agreements and where appropriate such payments be recovered.

5. The General Manager, Toronto Water, direct staff that any decisions, and in particular, decisions that involve financial commitments for contract terms which appear to be ambiguous, unclear or inconsistent only be made after consultation with the City's Legal Services Division and approval by the senior management. All such consultations and approval be documented.
6. The General Manager, Toronto Water, review the possibility of including criteria for emergency and non-emergency work in future contracts and obtaining separate rates for emergency and non-emergency work accordingly.
7. The General Manager, Toronto Water, ensure that where possible, estimated quantities contained in emergency repair contract tenders are reasonably accurate and are representative of actual quantities required to complete the contract. In addition, The General Manager in consultation with Purchasing and Materials Management, explore other procurement solutions for obtaining emergency repair services independent of fixed quantity estimates.
8. The General Manager, Toronto Water, take steps to develop policies and procedures for managing emergency repair contracts and ensure staff is appropriately trained.
9. The General Manager, Toronto Water, review 2006 and 2007 contractor payments for emergency repairs and take steps to determine and recover overpayments made to the contractor identified as part of the review.
10. The General Manager, Toronto Water, develop policies to ensure that:
  - a. Site Inspector's Daily Work Reports are prepared independently of contractor invoices and provide relevant details including services provided, calculations and measurements supporting payment; and
  - b. documentation supporting progress payments is reviewed in detail by supervisory staff.
11. The General Manager, Toronto Water, ensure that extra work is awarded through authorized change directives and that separate inspector reports are used for recording work pertaining to extra work orders.
12. The General Manager, Toronto Water, ensure that to the extent possible, all required work be included in the original contract and extra work orders be limited.
13. The General Manager, Toronto Water, develop a process for the periodic monitoring of contract expenditures and ensure that Purchasing by-law requirements for authorizing over-expenditures are complied with. Appropriate action is taken in circumstances where non-compliance of the by-law is identified.
14. The General Manager, Toronto Water, ensure contractor performance issues are consistently documented and monitored. Significant contractor performance issues that can not be resolved through the regular contract management process should be

communicated to Purchasing and Materials Management for consideration in future contract award decisions.

15. The General Manager, Toronto Water, expedite the review and assessment of existing work management systems, including an assessment of the SAP Plant Maintenance Module. Following the selection of a work management system, its implementation should be expedited and the cost benefits of its integration with SAP be evaluated.
16. The General Manager, Toronto Water, develop procedures to ensure staff review repair requests to determine if the required work is covered under warranty.
17. The General Manager, Toronto Water Division, develop a process for District Contract Services and Operations and Maintenance staff to meet on a regular basis to discuss project status, and document and assess the priority of ongoing projects for re-assignment of pending projects to in-house staff.

### **Decision Advice and Other Information**

The Audit Committee requested the Auditor General to submit a follow-up report to the Audit Committee on this matter within one year, the report to also include clarification of the following staff Recommendation 3 in terms of defining the role of the City Solicitor in the review of Toronto Water contracts:

3. The General Manager, Toronto Water, in consultation with the City Solicitor, review the content of all standard Toronto Water emergency repair contracts in order to ensure that contract provisions are clear, consistent and enforceable.

### **Motions**

*Main motion moved by Councillor Mike Del Grande (Carried)*

That the Audit Committee recommend to City Council, adoption of the recommendations contained in the report (July 30, 2007) from the Auditor General.

*Amend (Additional) motion moved by Councillor Doug Holyday (Carried)*

That the Auditor General be requested to submit a follow-up report to the Audit Committee on this matter within one year.

*Amend (Additional) motion moved by Councillor Anthony Perruzza (Carried)*

That the motion by Councillor Holyday be amended to provide that the Auditor General also be requested to include, as part of his follow-up report on this matter, clarification with respect to Recommendation 3 in terms of defining the role of the City Solicitor in the review of Toronto Water contracts.

### **Links to Background Information**

Management of Construction Contracts - Toronto Water and Sewer Emergency Repair Contracts, report (July 30, 2007) from the Auditor General

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6695.pdf>

Management of Construction Contracts - Toronto Water and Sewer Emergency Repair

Contracts, Appendix 1

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6696.pdf>)

Management of Construction Contracts - Toronto Water and Sewer Emergency Repair

Contracts, Appendix 2 Management's Response to the Auditor General's Review

(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6697.pdf>)

AU4.2	ACTION	Amended		
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## **Toronto Water Division, Review of Wastewater Treatment Program - Phase One**

(July 16, 2007) Report from the Auditor General

### **Recommendations**

The Auditor General recommends that:

1. The General Manager, Toronto Water Division, review the current process to monitor employee attendance during night and weekend shifts and determine whether or not it is practical or cost-effective to conduct random checks of employee attendance during night and weekend shifts.
2. The General Manager, Toronto Water Division, require management review and approval of all overtime worked and ensure that all plant staff use appropriate documentation approved by management that clearly explain the reasons for overtime worked.
3. The General Manager, Toronto Water Division, in consultation with the Director, Policy, Planning, Finance and Administration and the Director, Pension, Payroll and Employee Benefits, develop overtime reports to meet the information needs of the managers responsible for reviewing overtime costs. Management should regularly review overtime reports to monitor overtime usage and costs and identify potential opportunities to reduce overtime.
4. The General Manager, Toronto Water Division, direct that detailed overtime analyses be performed to determine whether the amount of overtime is reasonable and necessary in the wastewater plants. Such overtime analyses should identify reasons for overtime and trends among work areas and positions within the plants.
5. The General Manager, Toronto Water Division, consult with the union the potential of adopting a common shift schedule for both the water filtration and wastewater plants that will reduce staff overtime.
6. The General Manager, Toronto Water Division, develop criteria for defining the exceptional circumstances where supervisors approve staff requests for changes to their scheduled vacation.

7. The General Manager, Toronto Water Division, ensure that the staff in the Toronto Water Division are aware of their responsibilities relating to the attendance management program and require that employee absenteeism is regularly monitored in accordance with City policy.
8. The General Manager, Toronto Water Division, ensure that:
  - a. divisional staff, independent of the payroll input process, review and verify the accuracy and completeness of payroll transactions; and
  - b. Toronto Water staff do not input their own payroll data into the payroll system.
9. The Chief Financial Officer and Treasurer take appropriate action to identify and recover payroll overpayments resulting from the incorrect use of payroll input codes prior to the enhancement of on-line system controls in August 2006.
10. The General Manager, Toronto Water Division, develop and implement standard payroll procedures in the Toronto Water Division that require supervisory staff to review and approve a standard time sheet that captures all staff time and attendance.
11. The General Manager, Toronto Water Division, review the use of alternate rate assignments to ensure that such assignments are necessary and properly processed in accordance with policies and procedures as well as the provisions in the collective agreement.
12. The General Manager, Toronto Water Division, consider the possibility of reassigning payroll input duties to plant administrative staff.
13. The General Manager, Toronto Water Division, require that an evaluation of the use of the work management system be conducted following implementation of the system at each plant location. In addition, timely action should be taken to correct problems that are identified during the evaluation process.
14. The General Manager, Toronto Water Division, evaluate the feasibility of accelerating the timelines to implement the work management system at the wastewater plants.
15. The General Manager, Toronto Water Division, expedite the review and assessment of the existing work management systems and the SAP Plant Maintenance Module and consider the feasibility of creating an interface between the selected system and the SAP Financial Information system.
16. The General Manager, Toronto Water Division, develop a single time sheet to be used for payroll purposes and assess the feasibility to also use this time sheet for the work management system.

### **Financial Impact**

The implementation of recommendations in this report will improve financial controls over

employee attendance, overtime and payroll processing. The extent of any resources required or potential cost savings resulting from implementing the recommendations in this report is not determinable at this time.

## **Summary**

The objective of this review was to assess whether the City's wastewater treatment program was being managed economically, efficiently and in compliance with City policies and legislative requirements. Due to the scope of the work involved, this review was divided into two phases. Phase One of this review focused on controls over payroll processing, overtime and attendance management, as well as the use of technology in managing maintenance activities. Phase Two of our review will address contract management and payment processing.

Our review identified financial control weaknesses in processing payroll, managing overtime costs and monitoring employee attendance. We also found that technology was not fully utilized by plant staff to manage maintenance activities. In our view, the more effective use of technology would likely reduce repair and resultant payroll overtime costs. Issues identified during this review were discussed with senior management and, as a result, are taking immediate action to implement our recommendations.

## **Committee Recommendations**

The Audit Committee recommends that:

1. The General Manager, Toronto Water Division, review the current process to monitor employee attendance during night and weekend shifts and determine whether or not it is practical or cost-effective to conduct random checks of employee attendance during night and weekend shifts.
2. The General Manager, Toronto Water Division, require management review and approval of all overtime worked and ensure that all plant staff use appropriate documentation approved by management that clearly explain the reasons for overtime worked.
3. The General Manager, Toronto Water Division, in consultation with the Director, Policy, Planning, Finance and Administration and the Director, Pension, Payroll and Employee Benefits, develop overtime reports to meet the information needs of the managers responsible for reviewing overtime costs. Management should regularly review overtime reports to monitor overtime usage and costs and identify potential opportunities to reduce overtime.
4. The General Manager, Toronto Water Division, direct that detailed overtime analyses be performed to determine whether the amount of overtime is reasonable and necessary in the wastewater plants. Such overtime analyses should identify reasons for overtime and trends among work areas and positions within the plants.
5. The General Manager, Toronto Water Division, consult with the union the potential of adopting a common shift schedule for both the water filtration and wastewater plants that will reduce staff overtime.

6. The General Manager, Toronto Water Division, develop criteria for defining the exceptional circumstances where supervisors approve staff requests for changes to their scheduled vacation.
7. The General Manager, Toronto Water Division, ensure that the staff in the Toronto Water Division are aware of their responsibilities relating to the attendance management program and require that employee absenteeism is regularly monitored in accordance with City policy.
8. The General Manager, Toronto Water Division, ensure that:
  - a. divisional staff, independent of the payroll input process, review and verify the accuracy and completeness of payroll transactions; and
  - b. Toronto Water staff do not input their own payroll data into the payroll system.
9. The Chief Financial Officer and Treasurer take appropriate action to identify and recover payroll overpayments resulting from the incorrect use of payroll input codes prior to the enhancement of on-line system controls in August 2006.
10. The General Manager, Toronto Water Division, develop and implement standard payroll procedures in the Toronto Water Division that require supervisory staff to review and approve a standard time sheet that captures all staff time and attendance.
11. The General Manager, Toronto Water Division, review the use of alternate rate assignments to ensure that such assignments are necessary and properly processed in accordance with policies and procedures as well as the provisions in the collective agreement.
12. The General Manager, Toronto Water Division, consider the possibility of reassigning payroll input duties to plant administrative staff.
13. The General Manager, Toronto Water Division, require that an evaluation of the use of the work management system be conducted following implementation of the system at each plant location. In addition, timely action should be taken to correct problems that are identified during the evaluation process.
14. The General Manager, Toronto Water Division, evaluate the feasibility of accelerating the timelines to implement the work management system at the wastewater plants.
15. The General Manager, Toronto Water Division, expedite the review and assessment of the existing work management systems and the SAP Plant Maintenance Module and consider the feasibility of creating an interface between the selected system and the SAP Financial Information system.
16. The General Manager, Toronto Water Division, develop a single time sheet to be used for payroll purposes and assess the feasibility to also use this time sheet for the work management system.

17. A copy of this Item be forwarded to the Employee and Labour Relations Committee for information, with a request that the Committee pursue changes to Toronto Water's current Shift Schedule Agreement with Local 416, including defining exceptional circumstances where supervisors approve staff requests for changes to their scheduled vacation and the mandate to negotiate changes to the current 18-day sick benefits program.

### Decision Advice and Other Information

The Audit Committee requested the Auditor General to submit a follow-up report on this matter to the Audit Committee within one year.

### Motions

*Main motion moved by Councillor Mike Del Grande (Carried)*

That the Audit Committee recommend to City Council, adoption of the recommendations contained in the report (July 16, 2007) from the Auditor General.

*Amend (Additional) motion moved by Councillor Karen Stintz (Carried)*

That a copy of this Item be forwarded to the Employee and Labour Relations Committee for information, with a request that the Committee pursue changes to Toronto Water's current Shift Schedule Agreement with Local 416, including defining exceptional circumstances where supervisors approve staff requests for changes to their scheduled vacation and the mandate to negotiate changes to the current 18-day sick benefits program.

*Amend (Additional) motion moved by Councillor Doug Holyday (Carried)*

That the Auditor General be requested to submit a follow-up report on this matter to the Audit Committee within one year.

### Links to Background Information

Toronto Water Division, Review of Wastewater Treatment Program - Phase One, report (July 16, 2007) from the Auditor General

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6692.pdf>

Toronto Water Division, Review of Wastewater Treatment Program - Phase One - Appendix 1

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6693.pdf>

Toronto Water Division, Review of Wastewater Treatment Program - Phase One - Appendix 2 - Management's Response to the Auditor General's Review

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6694.pdf>

AU4.3	ACTION	Without Recs		
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### Internet Usage Review

(July 31, 2007) Report from the Auditor General

### Recommendations

The Auditor General recommends that:

1. The Chief Information Officer implement a user authentication system for all users accessing the Internet.
2. The Chief Information Officer, in consultation with the Executive Director of Human Resources Division and the City Solicitor, implement systematic Internet usage monitoring for compliance with the City's Acceptable Use Policy, including:
  - a. developing criteria for Internet use that may not be in compliance with the policy, particularly relating to Internet time, bandwidth usage and visits or attempts to visit inappropriate sites;
  - b. utilizing appropriate analysis tools to generate exception reports identifying users with Internet activity deemed to be inappropriate according to established criteria;
  - c. providing Divisional management with detailed reports and technical support to facilitate review of apparent violations of the City's Acceptable Use Policy;
  - d. establishing written procedures outlining the types and frequency of management reports on Internet usage and the responsibility for review and follow-up of such reports; and
  - e. communicating to all City staff reiterating the City's Acceptable Use Policy, clarifying the responsibility of the City and users, and advising of the procedures in place to monitor compliance with the Policy.
3. The Chief Information Officer conduct an ongoing review of top sites visited that are likely for personal use, have highly automated activity, or carry security risks such as instant messaging or email and determine whether further site restrictions are warranted.
4. The Chief Information Officer take appropriate steps to ensure Internet connections of all City computers are consistently configured so that Internet logs record all Internet activity of all users but exclude visits to City internal sites.

### **Financial Impact**

The implementation of recommendations in this report will improve the monitoring for compliance with the City's Acceptable Use Policy. It would also improve system efficiency, minimize system security risks, and reduce personal use. The extent of any resources required to implement the recommendations in this report is not determinable at this time.

### **Summary**

The objective of this review was to assess compliance with the City's Acceptable Use Policy with respect to employee Internet usage pertaining to personal use, visits to inappropriate sites and excessive use of resources.

Our review indicated that controls appear adequate in restricting access to inappropriate Internet sites and activities using excessive computing resources. However, there are

inadequate controls in monitoring excessive personal use at the individual level. Our review found that approximately 200 users or two per cent of all users appear to have spent excessive time on the Internet for personal use and not in compliance with the Acceptable Use Policy. Management needs to implement system changes and proactive measures to monitor compliance with the Acceptable Use Policy.

### **Committee Recommendations**

The Audit Committee submits this Item to City Council without recommendation.

### **Decision Advice and Other Information**

The Audit Committee submits the staff recommendations contained in the report (July 31, 2007) from the Auditor General:

The Auditor General recommends that:

1. The Chief Information Officer implement a user authentication system for all users accessing the Internet.
2. The Chief Information Officer, in consultation with the Executive Director of Human Resources Division and the City Solicitor, implement systematic Internet usage monitoring for compliance with the City's Acceptable Use Policy, including:
  - a. developing criteria for Internet use that may not be in compliance with the policy, particularly relating to Internet time, bandwidth usage and visits or attempts to visit inappropriate sites;
  - b. utilizing appropriate analysis tools to generate exception reports identifying users with Internet activity deemed to be inappropriate according to established criteria;
  - c. providing Divisional management with detailed reports and technical support to facilitate review of apparent violations of the City's Acceptable Use Policy;
  - d. establishing written procedures outlining the types and frequency of management reports on Internet usage and the responsibility for review and follow-up of such reports; and
  - e. communicating to all City staff reiterating the City's Acceptable Use Policy, clarifying the responsibility of the City and users, and advising of the procedures in place to monitor compliance with the Policy.
3. The Chief Information Officer conduct an ongoing review of top sites visited that are likely for personal use, have highly automated activity, or carry security risks such as instant messaging or email and determine whether further site restrictions are warranted.
4. The Chief Information Officer take appropriate steps to ensure Internet

connections of all City computers are consistently configured so that Internet logs record all Internet activity of all users but exclude visits to City internal sites.

## Motions

*Receive motion moved by Councillor Mike Del Grande (Lost)*

That the Audit Committee recommend to City Council that:

1. the Item be received for information; and
2. the Chief Information Officer be directed not to include funding for this project in his 2008 Budget submission.

*Main motion moved by Councillor John Parker (Lost)*

That the Audit Committee recommend to City Council, adoption of the recommendations contained in the report (July 31, 2007) from the Auditor General.

## Links to Background Information

Internet Usage Review - report (July 31, 2007) from the Auditor General

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6698.pdf>

Internet Usage Review - Appendix 1

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6699.pdf>

Internet Usage Review - Appendix 2 - Management's Response to Auditor General's Review

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6700.pdf>

AU4.4	ACTION	Adopted		
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## Children's Services Division – Review of the Administration of Child Care Fee Subsidy

(June 30, 2007) Report from the Auditor General

## Recommendations

The Auditor General recommends that:

1. The General Manager, Children's Services Division, review the policies and procedures relating to the processing of subsidy applications and ensure that all such policies and procedures are current, relevant and consistently applied. An effective quality assurance process be implemented and steps taken to address instances of non-compliance.
2. The General Manager, Children's Services Division, review the specific criteria relating to the frequency of detailed financial reviews of child care centres. The

frequency of the reviews be tied to the level of risk such that centres which appear to be less well managed would be reviewed more often. During ongoing financial and annual budget review, consideration be given to reviewing any management letters prepared by independent audit firms.

3. The General Manager, Children's Services Division, ensure divisional policies for granting of subsidies are in compliance with Council's direction of first come first serve. The General Manager, Children's Services Division, develop a monitoring system to review granting of subsidy to ensure applicants are processed according to their order of priority on the ward waiting list.
4. The General Manager, Children's Services Division, ensure that contact information for applicants waiting for subsidy is kept sufficiently current in order to allow for subsidy to be granted to eligible applicants on ward waiting lists on a first-come first-serve basis.
5. The General Manager, Children's Services Division, develop a business case to consider the costs and the benefits of Toronto Children's Services Operating Criteria.
6. The General Manager, Children's Services Division, review the potential implementation of an information system which allows for the electronic exchange of information between the Division and its operators.
7. The General Manager, Children's Services Division, review the process for the accounting of subsidy overpayments with a view to ensuring that all such amounts are accounted for appropriately.

### **Financial Impact**

The implementation of recommendations in this report will improve the administration of child care subsidies. The extent of any resources required or potential cost savings resulting from implementing the recommendations in this report is not determinable at the present time.

### **Summary**

The objective of this review was to assess the extent to which Toronto Children's Services has adequate management controls in place to ensure subsidies are administered in a cost effective manner and in compliance with relevant legislation and City policies and procedures.

Our review found that the provision of child care services for children in the City of Toronto is complex, costly and challenging to administer. Even though this review identified some issues which should be addressed, Children's Services is well managed. The issues identified during this review were discussed with senior management and as a result the majority of the audit recommendations are in the process of being addressed.

### **Committee Recommendations**

The Audit Committee recommends that:

1. The General Manager, Children's Services Division, review the policies and procedures relating to the processing of subsidy applications and ensure that all such

policies and procedures are current, relevant and consistently applied. An effective quality assurance process be implemented and steps taken to address instances of non-compliance.

2. The General Manager, Children's Services Division, review the specific criteria relating to the frequency of detailed financial reviews of child care centres. The frequency of the reviews be tied to the level of risk such that centres which appear to be less well managed would be reviewed more often. During ongoing financial and annual budget review, consideration be given to reviewing any management letters prepared by independent audit firms.
3. The General Manager, Children's Services Division, ensure divisional policies for granting of subsidies are in compliance with Council's direction of first come first serve. The General Manager, Children's Services Division, develop a monitoring system to review granting of subsidy to ensure applicants are processed according to their order of priority on the ward waiting list.
4. The General Manager, Children's Services Division, ensure that contact information for applicants waiting for subsidy is kept sufficiently current in order to allow for subsidy to be granted to eligible applicants on ward waiting lists on a first-come first-serve basis.
5. The General Manager, Children's Services Division, develop a business case to consider the costs and the benefits of Toronto Children's Services Operating Criteria.
6. The General Manager, Children's Services Division, review the potential implementation of an information system which allows for the electronic exchange of information between the Division and its operators.
7. The General Manager, Children's Services Division, review the process for the accounting of subsidy overpayments with a view to ensuring that all such amounts are accounted for appropriately.

## **Motions**

*Main motion moved by Councillor Rob Ford (Carried)*

That the Audit Committee recommend to City Council, adoption of the recommendations contained in the report (June 30, 2007) from the Auditor General.

## **Links to Background Information**

Children's Services Division - Review of the Administration of Child Care Fee Subsidy  
(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6676.pdf>)

Appendix 1 - Children's Services Division - Review of the Administration of Child Care Fee Subsidy  
(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6677.pdf>)

Appendix 2 - Management's Response to the Auditor General's Review of Children's Services Division - Review of the Administration of Child Care Fee Subsidy  
(<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6678.pdf>)

AU4.5	Information	Received		
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### **Terms of Reference - Audit Project - Information Technology Disaster Recovery Plan**

(September 5, 2007) Report from the Auditor General

#### **Summary**

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

#### **Decision Advice and Other Information**

The Audit Committee received for information, the report (September 5, 2007) from the Auditor General.

#### **Motions**

*Receive motion moved by Councillor Rob Ford (Carried)*

That the Audit Committee receive for information, the report (September 5, 2007) from the Auditor General.

#### **Links to Background Information**

Terms of Reference, Audit Project - Auditor General report (Sept 5/07)  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6675.pdf>

AU4.6	Information	Received		
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### **Toronto Hydro Corporation - 2006 Consolidated Financial Statements**

(July 24, 2007) Letter from the City Clerk

#### **Summary**

City Council on July 16, 17, 18 and 19, 2007, adopted, without amendment, Executive Committee Item EX10.12, headed "Toronto Hydro Corporation - 2006 Annual General Meeting and Annual Audited Financial Statements", and in so doing referred Attachment 2, entitled "Toronto Hydro Corporation - Financial Statements", to the Audit Committee for review.

### Decision Advice and Other Information

The Audit Committee received for information, the letter (July 24, 2007) from the City Clerk.

### Motions

*Receive motion moved by Councillor Mike Del Grande (Carried)*

That the Audit Committee receive for information, the letter (July 24, 2007) from the City Clerk.

### Links to Background Information

Transmittal from the City Clerk (July 24, 2007)

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-5895.pdf>

Executive Committee Item 10.12 - Toronto Hydro Corporation 2006 Financial Stmts

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-5896.pdf>

Report (June 1, 2007) from the City Manager to Executive Committee re Toronto Hydro 2006 Financial Statements

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-5897.pdf>

Consolidated Financial Statements - Toronto Hydro Corp. 2006

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-5898.pdf>

AU4.7	Information	Received		
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### Sinking Fund - 2006 Audited Financial Statements

(August 31, 2007) Report from the Treasurer

#### Summary

The purpose of this report is to present the City of Toronto's Sinking Fund Financial Statements for the year ended December 31, 2006 to the members of the Audit Committee. These statements have been presented to and approved by the Sinking Fund Committee.

Sinking fund assets as at December 31, 2006 amounted to \$620.4 million (2005 - \$666.4 million). These assets represent amounts held to discharge sinking fund debenture debt of \$2.2 billion (2005 - \$1.9 billion) issued by the City and maturing in various years between 2007 and 2021. Additional contributions will be received during this period from the City for debentures issued for municipal purposes and the Toronto District School Board for debentures issued for educational purposes.

### Decision Advice and Other Information

The Audit Committee received for information, the report (August 31, 2007) from the Treasurer.

**Motions**

*Receive motion moved by Councillor Mike Del Grande (Carried)*

That the Audit Committee receive for information, the report (August 31, 2007) from the Treasurer.

**Links to Background Information**

Sinking Fund - 2006 Audited Financial Statements, report (August 31, 2007) from the Treasurer

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6701.pdf>

City of Toronto Sinking Funds - Appendix A - 2006 Financial Statements

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6632.pdf>

City of Toronto Sinking Funds - Appendix B - 2006 Audit Results

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6633.pdf>

AU4.8	Information	Received		
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**Trust Funds - 2006 Consolidated Financial Statements**

(August 31, 2007) Report from the Treasurer

**Summary**

The purpose of this report is to present the City of Toronto's Consolidated Trust Funds Financial Statements for the year ended December 31, 2006, to the Audit Committee.

The total trust fund balances at December 31, 2006 decreased by \$1.3 million to \$47.4 million from \$48.7 million in 2005.

**Decision Advice and Other Information**

The Audit Committee received for information, the report (August 31, 2007) from the Treasurer.

**Motions**

*Receive motion moved by Councillor Doug Holyday (Carried)*

That the Audit Committee receive for information, the report (August 31, 2007) from the Treasurer.

**Links to Background Information**

Trust Funds - 2006 Audited Consolidated Financial Statements, report (August 31, 2007) from the Treasurer

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6705.pdf>

Trust Funds - Appendix A - 2006 Consolidated Financial Statements

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6668.pdf>

Trust Funds - Appendix B - 2006 Audit Results  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6669.pdf>

AU4.9	Information	Received		
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## **Business Improvement Areas - 2006 Audited Financial Statements**

(August 31, 2007) Report from the Treasurer and the General Manager, Economic Development, Culture and Tourism

### **Summary**

The purpose of this report is to present the 2006 audited financial statements of twenty-eight Business Improvement Areas (BIAs) operated by Boards of Management and related audit management letters to the members of the Audit Committee.

The twenty-eight financial statements along with appropriate management letters attached to this report have been approved by the Boards of Management of BIAs. Financial statements for the remaining twenty-six BIAs are either in the process of being prepared, audited, awaiting responses to audit management letters or being held pending Board approval. These remaining financial statements and management letters, upon completion of their respective audits and Board approval, will be tabled for information by the members of the Audit Committee.

### **Decision Advice and Other Information**

The Audit Committee received for information, the report (August 31, 2007) from the Treasurer and the General Manager, Economic Development, Culture and Tourism.

### **Motions**

*Receive motion moved by Councillor Mike Del Grande (Carried)*

That the Audit Committee receive for information, the report (August 31, 2007) from the Treasurer and the General Manager, Economic Development, Culture and Tourism

### **Links to Background Information**

Business Improvement Areas - 2006 Financial Statements, report (August 31, 2007) from the Treasurer and the General Manager, Economic Development, Culture and Tourism

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6702.pdf>

Appendix A-1 - Beaches BIA - 2006 Financial Statements

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6634.pdf>

Appendix B-1 - Bloor Annex BIA - 2006 Financial Statements

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6635.pdf>

Appendix C-1 - Bloorcourt Village BIA - 2006 Financial Statements

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6636.pdf>

Appendix D-1 - Bloor West Village BIA - 2006 Financial Statements

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6637.pdf>

Appendix D-2 - Bloor West Village BIA - Management Letter

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6638.pdf>  
Appendix E-1 - Bloor- Yorkville BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6639.pdf>  
Appendix F-1 - Corso Italia BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6640.pdf>  
Appendix G-1 - Emery Village BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6641.pdf>  
Appendix H-1 - Gerrard India Bazaar BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6642.pdf>  
Appendix I-1 - Harbord Street BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6643.pdf>  
Appendix J-1 - Hillcrest Village BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6644.pdf>  
Appendix K-1 - Kennedy Road BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6645.pdf>  
Appendix L-1 - Lakeshore Village BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6646.pdf>  
Appendix M-1 - Liberty Village BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6647.pdf>  
Appendix N-1 - Mimico By The Lake BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6648.pdf>  
Appendix O-1 - Mirvish Village BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6649.pdf>  
Appendix P-1 - Old Cabbagetown BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6650.pdf>  
Appendix P-2 - Old Cabbagetown BIA - Management Letter  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6651.pdf>  
Appendix Q-1 - Parkdale Village BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6652.pdf>  
Appendix R-1 - Queens Quay Harbourfront BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6653.pdf>  
Appendix R-2 - Queens Quay Harbourfront BIA - Management Letter  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6654.pdf>  
Appendix S-1 - Riverside BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6655.pdf>  
Appendix T-1 - St. Clair Avenue West BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6656.pdf>  
Appendix U-1 - St. Clair Gardens BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6657.pdf>  
Appendix V-1 - St. Lawrence Neighbourhood BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6658.pdf>  
Appendix W-1 - The Eglinton Way BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6659.pdf>  
Appendix X-1 - Upper Village BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6660.pdf>  
Appendix Y-1 - Upper Village (York) BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6661.pdf>  
Appendix Z-1 - Uptown Yonge BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6662.pdf>  
Appendix AA-1 - Village of Islington BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6663.pdf>  
Appendix AB-1 - York-Eglinton BIA - 2006 Financial Statements  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6664.pdf>

Appendix AB-2 - York-Eglinton BIA - Management Letter  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6665.pdf>

Appendix AC-1 - Combined Management Letters (May 28, 2007)  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6666.pdf>

Appendix AD-1 - Combined Management Letters (August 13, 2007)  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6667.pdf>

AU4.10	ACTION	Adopted		
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## Financial Statements for the Year Ended December 31, 2006 - Agencies, Boards and Commissions

### Recommendations

That City Council receive, for information, the 2006 Financial Statements and related documents of the following agencies, boards and commissions:

- Toronto Economic Development Corporation
- TTC Insurance Company Limited
- Toronto Coach Terminal Inc.
- St. Lawrence Centre for the Arts

### Summary

2006 Financial Statements have been submitted to the Audit Committee for consideration by the following agencies, boards and commissions:

- Toronto Economic Development Corporation
- TTC Insurance Company Limited
- Toronto Coach Terminal Inc.
- St. Lawrence Centre of the Arts

### Committee Recommendations

The Audit Committee recommends that:

1. City Council receive, for information, the 2006 Financial Statements and related documents of the following agencies, boards and commissions:
  - Toronto Economic Development Corporation
  - TTC Insurance Company Limited
  - Toronto Coach Terminal Inc.
  - St. Lawrence Centre for the Arts

### Decision Advice and Other Information

The Audit Committee requested the Auditor General to give consideration to a review of the potential tax consequences concerning any sale of property owned by the Toronto Coach

Terminal.

## **Motions**

*Receive motion moved by Councillor Mike Del Grande (Carried)*

The Audit Committee recommends that:

1. City Council receive for information, the 2006 Financial Statements and related documents of the following agencies, boards and commissions:
  - Toronto Economic Development Corporation
  - TTC Insurance Company Limited
  - Toronto Coach Terminal Inc.
  - St. Lawrence Centre for the Arts

*Amend (Additional) motion moved by Councillor Doug Holyday (Carried)*

That the Auditor General be requested to give consideration to a review of the potential tax consequences concerning any sale of property owned by the Toronto Coach Terminal.

## **10a Toronto Economic Development Corporation (TEDCO) - Consolidated Financial Statements, December 31, 2006**

(September 11, 2007) Report from the Deputy City Manager and Chief Financial Officer

## **Recommendations**

The Deputy City Manager and Chief Financial Officer recommends that:

1. City Council receive for information, the attached 2006 Audited Financial Statements from TEDCO.

## **Summary**

The purpose of this report is to provide Audit Committee and City Council with the 2006 Audited Financial Statements of the City of Toronto Economic Development Corporation (“TEDCO”).

The 2006 consolidated financial statements for TEDCO, audited by Ernst & Young LLP, Chartered Accountants are presented to Audit Committee after approval by TEDCO Board of Directors.

## **Links to Background Information**

TEDCO Consolidated Financial Statements December 31, 2006 - REVISED report (September 11, 2007) from the Deputy City Manager and Chief Financial Officer (<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-6752.pdf>)

Consolidated Financial Statements - City of Toronto Economic Development Corporation - December 31, 2006

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-7168.pdf>

### **10b TTC Insurance Company Limited - Financial Statements for the Year Ended December 31, 2006**

(June 26, 2007) Report from the Secretary, TTC Insurance Company Limited

#### **Recommendations**

That City Council receive for information, the Financial Statements of TTC Insurance Company Limited for the year ended December 31, 2006.

#### **Summary**

The Board of Directors of TTC Insurance Company Limited approved the attached Financial Statements for the year 2006, and forwarded them to the City Audit Committee for information.

#### **Links to Background Information**

Cover letter (June 26, 2007) from the Secretary, TTC Insurance Company Limited

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-5902.pdf>

Auditor's Cover Report (February 5, 2007)

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-5903.pdf>

TTC Insurance Company Limited - Balance Sheet, Statement of Income, Statement of Cash Flows

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-5904.pdf>

Notes to Financial Statements - TTC Insurance Company Limited

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-5905.pdf>

### **10c Toronto Coach Terminal Inc. - Financial Statements for the Year Ended December 31, 2006**

(June 26, 2007) Report from the General Secretary, Toronto Transit Commission

#### **Recommendations**

That City Council receive for information, the Financial Statements of Toronto Coach Terminal Inc. for the year ended December 31, 2006.

#### **Summary**

The Board of Directors of Toronto Coach Terminal Inc. approved the attached Financial Statements for the year ended December 31, 2006, and forwarded them to Toronto City Council, through the City Audit Committee, for information.

#### **Links to Background Information**

Cover letter (June 26, 2007) from the General Secretary, Toronto Transit Commission

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-5909.pdf>

Toronto Coach Terminal Inc. Report No. 1 (June 22, 2007)  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-5910.pdf>  
 Non-Consolidated Financial Statements of Toronto Coach Terminal Inc.  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-5911.pdf>

## **10d St. Lawrence Centre for the Arts - Financial Statements and Audit Results, December 31, 2006**

### **Recommendations**

That City Council receive for information, the Financial Statements and Audit Results for the St. Lawrence Centre for the Arts, for the year ended December 31, 2006.

### **Summary**

Financial Statements and Audit Results as at December 31, 2006, for the St. Lawrence Centre for the Arts.

### **Links to Background Information**

St. Lawrence Centre for the Arts - Financial Statements December 31, 2006  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-7070.pdf>  
 St. Lawrence Centre for the Arts - Audit Results December 31, 2006  
<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-7071.pdf>

AU4.11	Information	Deferred		Ward: All
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## **2006 Investment and Leasing Policy Compliance**

(September 10, 2007) Report from the Deputy City Manager and Chief Financial Officer

### **Summary**

To respond to the audit opinion and recommendations contained in the report "Investment Policy Compliance 2006" issued by Ernst and Young and to comply with the City's Statement of Lease Financing Policies.

### **Decision Advice and Other Information**

The Audit Committee deferred consideration of this Item to its next meeting on November 16, 2007.

### **Motions**

*Defer motion moved by Councillor Anthony Perruzza (Carried)*

That the Audit Committee defer consideration of this Item to its next meeting on November 16,

2007.

### Links to Background Information

2006 Investment and Leasing Policy Compliance - staff report (Sept 10, 2007) from the Deputy City Manager and Chief Financial Officer

<http://www.toronto.ca/legdocs/mmis/2007/au/bgrd/backgroundfile-7081.pdf>

### Meeting Sessions

Session Date	Session Type	Start Time	End Time	Public or Closed Session
2007-09-24	Morning	9:35 AM	12:30 PM	Public
2007-09-24	Afternoon	1:40 PM	3:05 PM	Public