



STAFF REPORT ACTION REQUIRED

Auditor General's Status Report on Outstanding Audit Recommendations for City Agencies, Boards and Commissions

Date:	June 1, 2008
To:	Audit Committee
From:	Auditor General
Wards:	All
Reference Number:	

SUMMARY

This report provides information regarding the implementation status of audit recommendations contained in various reports issued by the Auditor General to the City's agencies, boards and commissions. The report is the second annual report issued by the Auditor General related to follow-up on management efforts to implement outstanding recommendations at the City's agencies, boards and commissions.

Management has made significant progress on implementing outstanding audit recommendations. Further, it appears management continues to make progress on recommendations not fully implemented.

The results of our review indicate that on a combined basis, City agencies, boards and commissions have implemented 90 per cent of the 135 recommendations made by the Auditor General from January 1, 1999 to June 30, 2007.

Continued efforts to implement outstanding recommendations will provide additional benefit to the City through cost savings, additional revenue and enhanced service delivery.

RECOMMENDATIONS

The Auditor General recommends that:

1. City Council receive this report for information.

FINANCIAL IMPACT

The recommendations in this report have no financial impact.

ISSUE BACKGROUND

In accordance with the Auditor General's 2008 Work Plan, we have completed a review of the implementation status of audit recommendations issued by the Auditor General's Office for the City's agencies, boards and commissions. We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

On an annual basis, the Auditor General transmits a listing of outstanding audit recommendations to management. Management responds with information detailing the action taken on recommendations implemented as well as progress made on those not fully implemented. The Auditor General reviews information provided by management to determine the accuracy of management's assertions related to each recommendation. The results of this review are communicated to the board of the agency, board or commission and subsequently to Audit Committee.

COMMENTS

Results of the Auditor General's review

Table 1 below contains the status of recommendations contained in reports issued by the Auditor General's Office to City agencies, boards and commissions from January 1, 1999 to June 30, 2007.

Table 1: Status of Recommendations Issued from January 1, 1999 to June 30, 2007

Entity	Total Recommendations	Implemented	Not Fully Implemented	No Longer Relevant
Toronto Atmospheric Fund	5	5	---	---
Toronto Parking Authority	19	15	4	
Toronto Police Service	32	31	0	1
Toronto Public Health	30	28	1	1
Toronto Public Library	32	24	8	---
Toronto Public Zoo	17	15	---	2
Total	135	118	13	4

Appended to this report are the individual reports tabled with the Boards of each entity. These reports provide further details regarding their respective recommendations and their status as assessed during our review. On a combined basis, City agencies, boards and commissions have implemented 90 per cent of the recommendations made by the Auditor General since January 1, 1999. The percentage shown for fully implemented recommendations is a percentage of the total recommendations excluding those no longer relevant.

Those recommendations reported as implemented will not be reported to Council in the future. All recommendations reported as not fully implemented will be included in subsequent follow-up reviews until fully implemented.

In regard to the Toronto Police Service, there are three specific projects which have been excluded from the follow-up process for the following reasons:

Review of the Investigation of Sexual Assaults – Toronto Police Service

In 1999, the Auditor General, formerly the City Auditor, issued a report entitled: “Review of the Investigation of Sexual Assaults – Toronto Police Service”, which contained 57 recommendations. The Auditor General issued a follow-up report on the 57 recommendations to the Toronto Police Services Board in February 2005. This follow-up found the Toronto Police Service had not addressed all of the original 57 audit recommendations and included 25 additional recommendations. The Toronto Police Services Board requested the Auditor General to conduct a further follow-up audit on the 57 outstanding recommendations within three years. This follow-up work is included in the Auditor General’s 2008 audit work plan.

Review of Police Training - Opportunities for Improvement – Toronto Police Service

The Auditor General issued the Review of Police Training – Opportunities for Improvement at the January 2007 meeting of the Toronto Police Services Board. At this meeting the Board adopted the 39 recommendations included in the report and approved a motion for the Auditor General to perform a follow up in 18 months. The Auditor General is planning to include this work in the 2009 audit work plan.

Audit of the Toronto Police Services Public Complaints Process

The Auditor General conducted a review of the Toronto Police Services Public Complaints Process in 2002. This report contained 28 recommendations. In June 2004, the Ontario Government requested the Honourable Patrick J. Lesage QC to review the provincial system dealing with public complaints regarding the police. Patrick Lesage’s final report was issued in April 2005. As a result of this report, the provincial government proposed Bill 103, “an Act to establish an Independent Police Review Director and Create a New Public Complaints Process by Amending the Police Services Act”. On May 17, 2007 this Bill to amend the Police Services Act received Royal Assent and the proposed revisions were incorporated into the Police Services Act.

As a result the legislative framework governing the previous public complaints process for the Toronto Police Service, which was the subject matter of our review in 2002, is now obsolete. Therefore these recommendations are no longer relevant and there will be no further follow-up on these 28 recommendations.

COMMENTS

Management has made significant progress in implementing outstanding Auditor General recommendations. We also acknowledge that progress has been made on many of the recommendations not fully implemented.

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SIGNATURE

Jeffrey Griffiths, Auditor General

07-AAS-06

ATTACHMENTS

- Appendix 1: Board of Directors of the Toronto Parking Authority, Results of Follow-up of Previous Audit Recommendations
- Appendix 2: Toronto Police Services Board, Results of Follow-up of Previous Auditor General Audit Recommendations
- Appendix 3: Board of Health, Results of Follow-up of Previous Audit Recommendations
- Appendix 4: Toronto Public Library Board, Results of Follow-up of Previous Audit Recommendations
- Appendix 5: Board of Management of the Toronto Zoo, Results of Follow-up of Previous Audit Recommendations