



## STAFF REPORT INFORMATION ONLY

### Results of Follow-up of Previous Audit Recommendations

<b>Date:</b>	April 17, 2008
<b>To:</b>	Board of Management of the Toronto Zoo
<b>From:</b>	Auditor General
<b>Wards:</b>	All
<b>Reference Number:</b>	

#### **SUMMARY**

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This report provides the results of the follow-up of audit recommendations that have been implemented since our last follow-up review for reports issued by the City's Auditor General to the Board of Management of the Toronto Zoo from January 1, 1999 to June 30, 2007.

The result of our review shows that Toronto Zoo staff have implemented the recommendations made in previous audit reports issued by the Auditor General's Office. Audit recommendations fully implemented since our last follow-up review are listed in Attachment 1.

#### **FINANCIAL IMPACT**

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There is no financial impact resulting from the receipt of this report.

#### **ISSUE BACKGROUND**

The Auditor General conducts an annual follow-up process to ensure management has taken appropriate action to implement recommendations contained in audit reports.

In accordance with the Auditor General's Work Plan, we have reviewed the status of outstanding audit recommendations previously made by the City's Auditor General to the Board of Management of the Toronto Zoo from January 1, 1999 to June 30, 2007 since our last review.

We conducted this follow-up 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.

## COMMENTS

The follow-up review process requires that management provide the Auditor General a written response on the status of each recommendation contained in our audit reports. For those recommendations noted as implemented, audit work was conducted by audit staff to ensure the accuracy of management assertions. Where management indicated that a recommendation was not implemented, audit work was not performed.

Table 1 shows the results of our current follow-up of audit recommendations for the Toronto Zoo.

**Table 1:**

### RESULTS OF THE CURRENT REVIEW

Report Title and Date	Total No. of Recs.	Previously Reported		Results of Current Review		
		Fully Implemented	Not Applicable	Fully Implemented	Not Fully Implemented	Not Applicable
Review of Animal Transaction Policies, Procedures and Practices since 1988	6	4	1	1		
Cash Control Follow-up Review - Toronto Zoo	11	7	1	3		
<b>Total</b>	<b>17</b>	<b>11</b>	<b>2</b>	<b>4</b>	<b>0</b>	<b>0</b>

The Auditor General's Office has issued several audit reports to the Board of Management of the Toronto Zoo. Table 2 shows the cumulative implementation status of all recommendations made by the Auditor General's Office to the Board of Management of the Toronto Zoo from January 1, 1999 to June 30, 2007.

**Table 2:**

**PERCENTAGE OF RECOMMENDATIONS IMPLEMENTED FOR REPORTS  
ISSUED BETWEEN JANUARY 1, 1999 AND JUNE 30, 2007**

<b>Status of Recommendations</b>	<b>Number of Recommendations</b>
Fully Implemented	15
Not Fully Implemented	
No Longer Applicable	2
Total	17
<b>Fully Implemented as a percentage of total number of applicable recommendations</b>	<b>100 %</b>

A listing of audit recommendations implemented by the Board of Management of the Toronto Zoo since our last follow-up review is included in Attachment 1.

A consolidated report will be tabled at the July 10, 2008 meeting of the Audit Committee on the results of the current follow-up of audit recommendations relating to the City's Agencies, Boards and Commissions for reports issued by the Auditor General's Office from January 1, 1999 to June 30, 2007. The results of the current follow-up review for the Toronto Zoo will be included in that report.

**CONTACT**

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**SIGNATURE**



Jeffrey Griffiths, Auditor General

**ATTACHMENTS**

Attachment 1: Board of Management of the Toronto Zoo, Audit Recommendations – Fully Implemented

**BOARD OF MANAGEMENT OF THE TORONTO ZOO  
AUDIT RECOMMENDATIONS - FULLY IMPLEMENTED**

**Report Title: Review of Animal Transaction Policies, Procedures and Practices since 1988**  
**Report Date: May 12, 2000**

**Recommendation:**

- (6) that the Legal Division at the City of Toronto be consulted in regards to the proposed amendments to current policies and procedures.

**Report Title: Cash Controls Follow-up Review – Toronto Zoo**  
**Report Date: September 3, 2004**

**Recommendations:**

- (2) the General Manager and Chief Executive Officer, Toronto Zoo, ensure that:
- (a) cash counts on coinage/cash float in vaults and cashiers are reconciled with the general ledger or another independent financial record to ensure cash overages or shortages are detected on a timely basis;
  - (b) staff conduct cash counts on a surprise basis; and
  - (c) staff observing surprise cash counts certify logs as evidence of review;
- (9) the General Manager and Chief Executive Officer, Toronto Zoo, review the feasibility of transferring the price implementation and change process to an organizational unit, independent of cash collection and inventory management and ensure that adequate documentation is kept for all price approvals and changes; and
- (10) the General Manager and Chief Executive Officer, Toronto Zoo, ensure that periodic review of price approval and change documentation is performed, as well as testing of sales transactions on a sample basis to determine they agree with authorized prices.