



## STAFF REPORT INFORMATION ONLY

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

<b>Date:</b>	April 9, 2008
<b>To:</b>	Board of Health
<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 Health from January 1, 1999 to June 30, 2007.

The result of our review shows that Toronto Public Health staff has implemented most of 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. Audit recommendations not fully implemented, as well as management's comments and action plan, are included in Attachment 2 and will be carried forward to our next follow-up review.

#### **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 Health 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 Toronto Public Health.

**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
System of Control for the Eligibility of Clients Requesting Dental Services, March 10, 2000	3			3		
Review of Food Safety Program, Toronto Public Health, June 26, 2000	22	21	1			
Toronto Public Health, Corporate Charges, November 19, 2001	1				1	
Follow-up Review, Food Safety Program, Toronto Public Health, November 8, 2002	4	4				
<b>Total</b>	<b>30</b>	<b>25</b>	<b>1</b>	<b>3</b>	<b>1</b>	<b>0</b>

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

**Table 2:**

**STATUS OF RECOMMENDATIONS ISSUED BETWEEN  
JANUARY 1, 1999 AND JUNE 30, 2007**

<b>Status of Recommendations</b>	<b>Number of Recommendations</b>
Fully Implemented	28
Not Fully Implemented	1
No Longer Applicable	1
Total	30
<b>Fully Implemented as a percentage of total number of applicable recommendations</b>	<b>97%</b>

A listing of audit recommendations implemented by Toronto Public Health since our last follow-up review is included in Attachment 1. Recommendations that are not fully implemented, together with management's comments and action plan, are listed in Attachment 2 and will be carried forward to the next follow-up review.

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 Toronto Public Health will be included in that report.

## **CONTACT**

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## **SIGNATURE**

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Jeffrey Griffiths, Auditor General

## **ATTACHMENTS**

Attachment 1: Toronto Public Health, Audit Recommendations – Fully Implemented

Attachment 2: Toronto Public Health, Audit Recommendations – Not Fully Implemented

**TORONTO PUBLIC HEALTH  
AUDIT RECOMMENDATIONS - FULLY IMPLEMENTED**

**Report Title:** System of Control for the Eligibility of Clients Requesting  
Dental Services  
**Report Date:** March 10, 2000

**Recommendations:**

- (1) senior staff be required to develop written policies in regard to the eligibility of clients requesting dental services. Such policies to include:
  - (a) a determination of the documentation required to verify eligibility;
  - (b) the development of an appropriate internal check list relating to the verification of eligibility;
  - (c) the retention of information in client files;
  - (d) the ongoing review of client files in order to ensure that policies are complied with;
- (2) a definition of what constitutes “financial hardship” should be determined; and
- (3) policies should be initiated in regard to the recovery of costs from insurance companies for those patients who have partial insurance coverage.

**TORONTO PUBLIC HEALTH  
AUDIT RECOMMENDATIONS – NOT FULLY IMPLEMENTED**

**Report Title:** Toronto Public Health – Corporate Charges  
**Report Date:** November 19, 2001

**Recommendation:**

<b>Recommendation Not Fully Implemented</b>	<b>Management's Comments and Action Plan/Time Frame</b>
<p>(1) the Chief Financial Officer and Treasurer, in consultation with the Commissioner of Corporate Services, incorporate in their report on the rationalization of interdepartmental charges, the development of a policy and framework for identifying the types of corporate overhead costs that are to be allocated to the various departments, and the basis for such allocations.</p>	<p>The IDC/IDR Framework was approved by the Chief Financial Officer /Deputy City Manager on July 13, 2007. The new framework took effect in the 2008 Budget cycle and is included on pages 18 &amp; 19 of the 2008 Operating Budget Manual. Transitional issues arising from implementation of the new framework will be reviewed in 2008 and will be incorporated into Divisional operating budgets in 2009 and subsequent years.</p>