
Audit Committee

Meeting No.	11	Contact	Rosemary MacKenzie, Council Administrator
Meeting Date	Tuesday, October 20, 2009	Phone	416-392-8021
Start Time	9:30 AM	E-mail	rmacken@toronto.ca
Location	Committee Room 1, City Hall	Chair	Councillor Doug Holyday

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

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Declarations of Interest under the Municipal Conflict of Interest Act.**Confirmation of Minutes – March 2, 2009****Communications/Reports**

AU11.1	Information			
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External Audit of the Auditor General's Office**Origin**

(April 25, 2009) Report from Robert Gore & Associates, Chartered Accountants

Summary

To advise the Audit Committee of the results of the external audit of the Auditor General's Office, noting that they are satisfied that the Auditor General's Office is in compliance with the applicable City of Toronto policies.

Background Information

Report (April 25, 2009) from Robert Gore & Associates, headed "Office of the Auditor General - Special Purpose Audit to Determine Compliance with Section 169-30.5 of the City of Toronto's Municipal Code"

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-21840.pdf>)

AU11.2	ACTION			Ward: All
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Auditor General's Office - Annual Reporting Process**Origin**

(May 29, 2009) Report from the Auditor General

Recommendations

The Auditor General recommends that:

1. City Council receive this report for information.

Summary

In considering a report dated April 23, 2009 entitled "A Policy Framework for Toronto's Accountability Officers", Council requested that 'the Accountability Officers' inform Council of the requirements, contents and timing of their annual report". This report is the Auditor General's response to the request from City Council.

The annual reporting to City Council by the Auditor General consists of a number of different reports. This report outlines each of the annual reporting processes to City Council by the Auditor General.

Financial Impact

There are no financial implications.

Background Information

Report (May 29, 2009) from the Auditor General - Annual Reporting Process

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22115.pdf>)

AU11.3	ACTION			Ward: All
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Auditor General's External Quality Assurance Review**Origin**

(April 2, 2009) Report from the Auditor General

Recommendations

The Auditor General recommends that:

1. the Audit Committee receive this report for information.

Summary

Government auditing standards require that audit organizations performing audits in accordance with Generally Accepted Government Auditing Standards (GAGAS) undergo an external quality assurance review every three years. This report provides the results of the Auditor General's External Quality Assurance Review. This is the second such review for the Auditor General's Office. The Auditor General received an "unqualified opinion" for this review. An "unqualified opinion" is the highest rating possible and indicates that audit work is conducted in accordance with Generally Accepted Government Auditing Standards. The process also provides the opportunity for reviewers to offer observations related to audit organization practices that are particularly noteworthy as well as suggestions related to professional industry best practices.

Financial Impact

The recommendations in this report have no financial impact.

Background Information

Report (April 2, 2009) from the Auditor General - Auditor General's External Quality Assurance Review

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22137.pdf>)

Appendix 1 - cover letter (February 27, 2009) from the Association of Local Government Auditors

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22138.pdf>)

Appendix 2 - review letter (February 27, 2009) from the Association of Local Government Auditors

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22139.pdf>)

Appendix 3 - letter (March 10, 2009) from the Auditor General, addressed to Mr. Alan Gutowski

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22140.pdf>)

AU11.4	ACTION			Ward: All
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Review of Disposal of Surplus IT Equipment - Security, Environmental and Financial Risks

Origin

(May 4, 2009) Report from the Auditor General

Recommendations

The Auditor General recommends that:

1. The Chief Information Officer re-evaluate the agreement with the vendor who is currently providing information technology asset disposal services. Such re-evaluation take into account the experience of the vendor particularly in the area of data security and environmental concerns and where appropriate ensure that the vendor is capable of providing the level of service required.
2. The Chief Information Officer review all provisions in the agreement with the third party information technology asset disposal vendor and direct the vendor to comply with all provisions in the agreement. Further policies, procedures be established to ensure that the City is able to confirm compliance. Regular audits including the development of audit programmes be conducted to confirm compliance. Documentary evidence of all such compliance audits be retained and approved by supervisory staff.
3. The Chief Information Officer, on a random basis, confirm that hard drives submitted to the auctioneer have been successfully erased. Specialized data recovery tools be used to determine whether or not hard drives have been successfully deleted.
4. The Chief Information Officer ensure that disposal processes for surplus information technology assets are in conformance with regulatory procedures and all such disposals are supported by an adequate audit trail for subsequent verification by City staff.
5. The Chief Information Officer ensure that receipts from the sale of equipment are reconciled to the actual equipment sold.

Summary

The objective of this review was to determine whether the City's management and oversight of the disposal of surplus Information Technology (IT) equipment adequately addresses potential risks such as:

- ensuring information residing on computer equipment such as hard drives is

- effectively erased or destroyed
- ensuring that surplus equipment is disposed of in an environmentally responsible manner, and
- ensuring the City receives its share of the funds from the disposal of the assets.

The review identified the need to address a number of important areas relating to contract compliance. The City needs to address these issues in order to mitigate the risks pertaining to the inappropriate disposal of surplus IT assets. There is also a need to ensure that the qualifications of the current third party vendor are re-evaluated.

Although recommendations in this report focus on improving controls over the disposal of surplus IT equipment at the City the recommendations may be relevant to the City's Agencies, Boards, Commissions and Corporations and should be reviewed, evaluated and implemented as deemed appropriate.

Financial Impact

There are no financial implications.

Background Information

Report (May 4, 2009) from the Auditor General - Review of Disposal of Surplus IT Equipment - Security, Environmental and Financial Risks

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22125.pdf>)

Attachment 1 - Auditor General's Office (May 4, 2009) Review of Disposal of Surplus IT Equipment - Security, Environmental and Financial Risks

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22126.pdf>)

Appendix 2 - Management's Response to the Auditor General's Review

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22127.pdf>)

AU11.5	ACTION			Ward: All
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Process for Non-Competitive Procurement (Sole Sourcing) Needs Improvement

Origin

(May 22, 2009) Report from the Auditor General

Recommendations

The Auditor General recommends that:

1. The Treasurer report annually to Government Management Committee a summary of all sole source purchases including divisional purchase orders, as well as sole source purchases reported to the Standing Committees and Council.
2. The Treasurer require that staff in the Purchasing and Materials Management Division report significant inappropriate sole source activity to senior divisional staff in order to

address performance and training issues of divisional staff.

3. The Treasurer require that the reasons for all sole source purchases, including those purchases approved in Standing Committee and Council reports, are recorded in the financial information system on a consistent basis.
4. The Treasurer ensure policies and procedures to control and monitor the new \$50,000 limit on divisional purchase orders are finalized and issued to divisional staff as soon as possible. Such procedures should address the justification and documentation requirements for sole source purchases.
5. The Treasurer ensure that sole source procedures clearly state that solicitation of informal bids is not permitted. Similarly, for non emergency situations, vendors should not start work before purchase orders are approved and wherever possible, the first phase of multi-phased projects should undergo a competitive procurement process.
6. The Treasurer re-emphasize to divisional management the importance of identifying procurement requirements and ensure that this information is communicated to the Purchasing and Materials Management Division and City Legal on a timely basis. This process would allow for sufficient lead time, such that both the Purchasing and Materials Management Division and City Legal can schedule their respective resources to meet divisional timelines.
7. The Treasurer develop and communicate guidelines to assist divisional staff in identifying contractual relationships where the potential exists that the contractor could be deemed an employee by the Canada Revenue Agency.
8. The City Manager direct City divisions to report back to the Treasurer on any consulting/contractor arrangements that may pose a significant risk of being deemed City employees by the Canada Revenue Agency.

Summary

The objective of this review was to determine whether sole source contracts complied with the City's Municipal Code and purchasing policies and procedures.

Our review identified opportunities for improvement in reporting and processing sole source purchases. Our recommendations will improve the current sole source procurement process and will assist management in minimizing non-competitive procurement.

A management response to each of the recommendations is attached to this report.

Financial Impact

The implementation of recommendations in this report will improve compliance with City policies and procedures relating to non-competitive procurement. The extent of any potential cost savings resulting from implementing the recommendations in this report is not determinable at this time.

Background Information

Report (May 22, 2009) from the Auditor General - Process for Non-Competitive Procurement (Sole Sourcing) Needs Improvement

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22122.pdf>)

Appendix 1 - Auditor General's Office (May 1, 2009) Process for Non-Competitive Procurement (Sole Sourcing) Needs Improvement

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22123.pdf>)

Appendix 2 - Management's Response to the Auditor General's Review

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22124.pdf>)

AU11.6	ACTION			Ward: All
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Parks, Forestry and Recreation – Capital Program – The Backlog in Needed Repairs Continues to Grow

Origin

(January 23, 2009) Report from the Auditor General

Recommendations

The Auditor General recommends that:

1. The General Manager, Parks, Forestry and Recreation, develop a comprehensive master service and infrastructure plan, incorporating the Division's "Our Common Grounds" strategy and all related studies being developed or planned pertaining to parks and recreation facilities, and report to the Community Development and Recreation Committee by June 30, 2010. Such master plan to include, but not limited to:
 - a. specific action plans, timelines and responsibility for implementation
 - b. estimated costs and potential funding sources or partnership opportunities to be explored
 - c. reporting on the status of the master implementation plan as part of the annual capital budget submission.

2. The General Manager, Parks, Forestry and Recreation, take appropriate steps to:
 - a. develop criteria for determining when a City facility is considered to be no longer cost-effective to maintain, taking into consideration such factors as utilization, ongoing operating and capital maintenance costs, location, and proximity to other facilities, community impact and changing demographics
 - b. where practical, incorporate the criteria developed into the capital asset management system
 - c. compile a comprehensive inventory of all facilities that are no longer cost-effective

- to maintain based on criteria developed in (a.)
- d. identify opportunities for consolidation of operations within existing facilities or potential new ones and recommend facility closures, if warranted
 - e. determine the full financial implications of either maintaining, enhancing or closing facilities, including any potential program changes resulting from each option
 - f. where a facility closure is recommended, develop alternate accommodation for viable affected programs
 - g. conduct appropriate community consultations of any planned actions.
3. The City Manager give priority to the development and implementation of a City-wide prioritization framework for capital repairs, as previously recommended in an Auditor General's report entitled "Maintenance and Administrative Controls Review – Facilities and Real Estate" dated September 2005. Further, the priority framework be enhanced by including all new capital projects.
 4. The General Manager, Parks, Forestry and Recreation report to Budget Committee, as recommended by Council, by November 2009, on the outcome of the Capital Budget Task Force. Such report to include:
 - a. issues identified and factors contributing to project delays
 - b. recommendations to address issues identified and minimize delays
 - c. status, timelines and responsibility of implementation of each of the recommendations being made.
 5. The City Manager, review the funding allocation between state of good repair projects and service improvement or growth-related projects, both at the division and city-wide levels, and take appropriate steps to develop a sustainable long-term strategy to reduce the current and projected state of good repair backlog.
 6. The Deputy City Manager and Chief Financial Officer require all major projects for new infrastructure include future capital maintenance costs for reporting under financial implications at the time of project approval.
 7. The City Manager, in consultation with the General Manager, Parks, Forestry and Recreation and the Director, Toronto Office of Partnerships, develop, for approval by Council, a comprehensive City-wide policy on naming rights and other private funding arrangements, such policy to:
 - a. consider all existing policies related to:
 - i. Parks and Recreation Naming and Renaming Policy
 - ii. Donations policy

- iii. Advertising
 - iv. Unsolicited bids
 - v. Sponsorships and partnerships
- b. include guidelines on:
- i. eligibility criteria for facilities to be considered for naming rights
 - ii. responsibility and control processes for securing and accepting naming rights or other private funding arrangements
 - iii. the creation of endowment, or similar funds, to offset future maintenance and repair costs for new facilities put in place under this policy.
8. The Director, Toronto Office of Partnerships, in consultation with appropriate divisional staff, identify all potential projects and facilities that may benefit from naming rights or other private funding arrangements and, with the approval of Council, pursue such funding according to corporate guidelines.
9. The General Manager, Parks, Forestry and Recreation, give priority to completing the development and implementation of the work order system for Parks, Forestry and Recreation Division to provide the tracking of both operating and capital costs of each facility.
10. The City Clerk, in consultation with the City Solicitor, clarify Council procedures with respect to recommendations at Community Councils on matters that are contrary to Council policy, and consider requiring that such recommendations state explicitly that a Council policy is being contravened.

Summary

The objective of this review was to assess the extent to which the Parks, Forestry and Recreation Division manages its capital program with due regard to economy, efficiency and effectiveness, from a broad high level perspective.

Our review identified a number of issues areas relating to the growing state of good repair backlog and management of the capital program. While the review was focused on Parks, Forestry and Recreation Division, most of the issues identified have broader implications from a corporate perspective and therefore require City-wide solutions.

Addressing the recommendations in this report will enhance the Parks, Forestry and Recreation Division's and the City's efforts in improving and expanding significant infrastructure assets through more cost-effective management of limited resources.

Financial Impact

The implementation of recommendations in this report will improve efficiency and effectiveness of the management of the Parks, Forestry and Recreation Division's and the City's capital program. The extent of any resources required or potential cost savings resulting from implementing the recommendations in this report is not determinable at this time.

Background Information

Report (January 23, 2009) from the Auditor General - Parks, Forestry and Recreation - Capital Program - The Backlog in Needed Repairs Continues to Grow

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22119.pdf>)

Appendix 1 - Auditor General's Office (January 23, 2009) Parks, Forestry and Recreation - Capital Program - The Backlog in Needed Repairs Continues to Grow

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22120.pdf>)

Attachment 2 - Management's Response to the Auditor General's Review

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22121.pdf>)

AU11.7	ACTION			Ward: All
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Auditor General's Status Report on Outstanding Audit Recommendations for City Divisions

Confidential Attachment - The security of property belonging to the City or one of its agencies, boards and commissions

Origin

(June 1, 2009) Report from the Auditor General

Recommendations

The Auditor General recommends that:

1. The City Manager direct senior management to review documentation supporting the implementation status of all audit recommendations prior to the submission of information to the Auditor General’s Office.
2. City Council not authorize the public release of Confidential Attachment 1.

Summary

This report provides information regarding the implementation status of audit recommendations contained in various reports issued by the Auditor General to City divisions. The report is the fourth such annual report issued by the Auditor General related to follow-up on management efforts to implement outstanding recommendations.

Management has made significant progress on implementing outstanding audit recommendations. Further, we noted that management continues to make progress on many recommendations not yet fully implemented.

Since January 1, 1999 the Auditor General has issued various reports containing a total of 1,012 recommendations. Since that time 125 of these recommendations have been identified by the Auditor General as no longer relevant. These recommendations are no longer relevant because of changes such as re-organization, modification, reduction or termination of the

service provided by the affected division. Consequently, of the 1,012 recommendations made, 887 continue to have relevance.

The results of our review indicate management has fully implemented 790 or 89 per cent of the recommendations made by the Auditor General from January 1, 1999 to June 30, 2008.

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

Financial Impact

The recommendations in this report have no financial impact.

Background Information

Report (June 1, 2009) from the Auditor General - Auditor General's Status Report on Outstanding Audit Recommendations for City Divisions

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22143.pdf>)

Attachment 2 - City Divisions - Public Recommendations

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22144.pdf>)

AU11.8	ACTION			Ward: All
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Auditor General's Status Report on Outstanding Audit Recommendations for City Agencies, Boards and Commissions

Origin

(June 1, 2009) Report from the Auditor General

Recommendations

The Auditor General recommends that:

1. City Council receive this report for information.

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 third 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 93 per cent of the 162 recommendations made by the Auditor

General from January 1, 1999 to June 30, 2008.

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

Financial Impact

The recommendations in this report have no financial impact.

Background Information

Report (June 1, 2009) from the Auditor General - Status Report on Outstanding Audit Recommendations for City Agencies, Boards and Commissions

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22130.pdf>)

Appendix 1 - Toronto Parking Authority - Results of Follow-up of Previous Audit Recommendations

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22131.pdf>)

Appendix 2 - Board of Health - Results of Follow-up of Previous Audit Recommendations

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22132.pdf>)

Appendix 3 - Toronto Public Library Board - Results of Follow-up of Previous Audit Recommendations

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22133.pdf>)

Appendix 4 - Toronto Transit Commission - Results of Follow-up of Previous Audit Recommendations

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22134.pdf>)

AU11.9	Information			Ward: All
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Toronto Parking Authority Pay and Display Parking Operations – Review of Revenue, Expenditure and Procurement Practices

Origin

(June 4, 2009) Report from the President, Toronto Parking Authority

Summary

As part of the Auditor General’s 2008 Annual Work Plan, an assessment of the adequacy and effectiveness of controls and processes in place over revenue, expenditures and procurement practices pertaining to pay and display parking operations of the Toronto Parking Authority was undertaken.

Attached is the Auditor General’s report entitled “Toronto Parking Authority Pay and Display Operations – Review of Revenue, Expenditure and Procurement Practices” and Management’s response to the recommendations therein.

The purpose of this report is to forward these documents to the Audit Committee for information.

Background Information

Report (June 4, 2009) from the President, Toronto Parking Authority
<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22022.pdf>

Cover report (May 15, 2009) from the Auditor General, to the Board of Directors of the Toronto Parking Authority

<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22023.pdf>

Appendix 1 - Auditor General's Office (March 16, 2009) - Toronto Parking Authority Pay and Display Parking Operations - Review of Revenue, Expenditures and Procurement Practices
<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22024.pdf>

Appendix 2 - Management's Response to the Auditor General's Review
<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22025.pdf>

AU11.10	Information			Ward: All
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Process to Obtain External Audit Services - 2010 to 2014 Inclusive**Origin**

(June 4, 2009) Report from the Auditor General

Summary

The purpose of this report is to advise the Audit Committee on the process being undertaken to obtain financial statement external audit services for the years 2010 to 2014 inclusive.

Background Information

Report (June 4, 2009) from the Auditor General - Process to Obtain External Audit Services - 2010 to 2014 Inclusive

<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22112.pdf>

AU11.11	Information			Ward: All
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Knighton Award from the Association of Local Government Auditors**Origin**

(June 1, 2009) Report from the Auditor General

Summary

In December 2008, City Council received the Auditor General's report entitled "Audit of City Performance in Achieving Access, Equity and Human Rights Goals." The Auditor General recently received notification that this audit received an Award in the Association of Local Government's (ALGA) 2008 Knighton Award competition.

Background Information

Report (June 1, 2009) from the Auditor General - Knighton Award from the Association of Local Government Auditors

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22113.pdf>)

AU11.12	ACTION			Ward: All
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Responses to Audit Recommendations - City Performance in Achieving Access, Equity and Human Rights Goals

Origin

(June 8, 2009) Report from the City Clerk

Recommendations

The City Clerk recommends that:

1. City Council receive this report for information.

Summary

The Protocol for Responses to Audit Recommendations by Agencies, Boards and Commissions sets out a formal reporting process whereby responses to an Audit report are co-ordinated through the City Clerk's Office and forwarded to the Audit Committee.

This report provides the Audit Committee with the responses from those agencies, boards, commissions and corporations (ABCCs) which were requested by City Council to report on the development and implementation of human rights policies and complaints procedures by June 2009. It also notes those ABCCs which have not yet submitted a response.

Staff from the City Manager's Office have been consulted during the preparation of this report.

Financial Impact

The adoption of this report will have no financial impact.

Background Information

Report (June 8, 2009) from the City Clerk - Responses to Audit Recommendations - City Performance in Achieving Access, Equity and Human Rights Goals

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22209.pdf>)

Attachment 1 - e-mail (June 8, 2009) from the Manager, 519 Church Street Community Centre
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22183.pdf>)

Attachment 2 - e-mail (June 3, 2009) from the Executive Director, Cecil Community Centre
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-21873.pdf>)

Attachment 3 - e-mail (June 2, 2009) from the Executive Director, Central Eglinton Community Centre

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-21863.pdf>)

Attachment 4 - e-mail (June 2, 2009) from the Executive Director, Community Centre 55

- (<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-21866.pdf>)
Attachment 5 - letter (May 19, 2009) from the Chief Executive Officer, Exhibition Place
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-21869.pdf>)
Attachment 6 - Letter (June 8, 2009) from the Manager, George Bell Arena
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22149.pdf>)
Attachment 7 - letter (May 21, 2009) from the Executive Director, Harbourfront Community Centre
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-21870.pdf>)
Attachment 8 - letter (May 19, 2009) from the General Manager, Leaside Gardens
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-21864.pdf>)
Attachment 9 - fax (June 8, 2009) from the Manager, McCormick Arena
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22181.pdf>)
Attachment 10 - e-mail (June 3, 2009) from the Manager, Moss Park Arena
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22182.pdf>)
Attachment 11 - fax (June 4, 2009) from the Manager, North Toronto Memorial Arena
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22148.pdf>)
Attachment 12 - e-mail (May 4, 2009) from the Director, Finance and Personnel, Sony Centre for the Performing Arts
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-21872.pdf>)
Attachment 13 - e-mail (June 2, 2009) from the Executive Director, Swansea Town Hall
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-21868.pdf>)
Attachment 14 - e-mail (June 3, 2009) from the Manager, Ted Reeve Community Arena
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-21862.pdf>)
Attachment 15 - letter (June 3, 2009) from the Acting Chief Executive Officer, Toronto Community Housing Corporation
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22001.pdf>)
Attachment 16 - letter (June 3, 2009) from the President, Toronto Parking Authority
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22002.pdf>)
Attachment 17 - letter (June 1, 2009) from the Chair, Toronto Police Services Board
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22003.pdf>)
Attachment 18 - report (June 5, 2009) from the City Librarian
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22150.pdf>)
Attachment 19 - letter (June 3, 2009) from the Chief General Manager, Toronto Transit Commission
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-21861.pdf>)
Attachment 20 - letter (May 26, 2009) from the Chairperson, William H. Bolton Arena
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-21865.pdf>)
Attachment 21 - letter (June 8, 2009) from the Chief Financial Officer, Waterfront Toronto
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22176.pdf>)
Attachment 22 - Yonge-Dundas Square Board of Management, Human Rights and Anti-Harassment Policy (August 2008)
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-21867.pdf>)

12a Additional Responses to Audit Recommendations - City Performance in Achieving Access, Equity and Human Rights Goals

Summary

Five additional responses have been received from agencies, boards, commissions and corporations with respect to their human rights policies and complaints procedures.

Background Information

Supplementary report (October 6, 2009) from the Audit Committee Administrator submitting five additional responses from ABCCs

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24185.pdf>)

Attachment 23 - e-mail (June 18, 2009) from the Administrator, Heritage Toronto

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24186.pdf>)

Attachment 24 - letter (June 3, 2009) from the Acting Chief Executive Officer, Toronto Community Housing Corporation

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24187.pdf>)

Attachment 25 - letter (June 29, 2009) from Scadding Court Community Centre

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24188.pdf>)

Attachment 26 - e-mail (June 10, 2009) from the Toronto Atmospheric Fund

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24189.pdf>)

Attachment 27 - letter (June 12, 2009) from the Chief Executive Officer, Toronto Zoo

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24190.pdf>)

AU11.13	Information			
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Toronto Police Service: Semi-Annual Report – Review of Sexual Assault Investigations: August to December 2008

Origin

(June 2, 2009) Report from the Chair, Toronto Police Services Board

Summary

The purpose of this report is to provide the Audit Committee with the Toronto Police Service's semi-annual report on the review of sexual assault investigations for the period August to December 2008.

Background Information

Report (June 2, 2009) from the Chair, TPSB, with Appendix A, Extract from Board Minutes including report (February 25, 2009) from Chief Blair, headed "Semi-Annual Report - Review of Sexual Assault Investigations"

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22020.pdf>)

AU11.14	Information			Ward: All
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Policy Changes Required to Direct Fraud Recoveries to a Reserve

Origin

(June 2, 2009) Report from the City Manager

Summary

This report responds to a request from the Audit Committee to identify policy changes that would be required to allow recoveries made as a result of investigations by the Auditor General to be allocated to a general reserve fund, instead of being returned to the subject division where the losses occurred. Staff's position is that recovered funds should continue to be allocated to the accounts from which the funding was originally obtained or to the Non-Program account in cases where operating funds are recovered in future years. This is consistent with the conclusion of a prior report on this matter that was considered by Audit Committee in November, 2007.

Background Information

Report (June 2, 2009) from the City Manager - Policy Changes Required to Direct Fraud Recoveries to a Reserve
<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-21834.pdf>

AU11.15	Information			Ward: All
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Administration of Major Deposits and Credit Balances related to Property Tax and Water Billings

Origin

(June 8, 2009) Report from the Acting Treasurer

Summary

This report outlines the processes that City programs follow in administering and, where applicable, refunding deposits held by the City.

Additionally, information is provided with respect to the feasibility of publicly posting outstanding credit balances collected from taxpayers on the City's website, and the steps that staff are taking with respect to moving forward on this initiative.

Background Information

Report (June 8, 2009) from the Acting Treasurer - Administration of Major Deposits and Credit Balances

<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22116.pdf>

Appendix A - Age Analysis of Deposits

<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22117.pdf>

Appendix B - Performance Deposits

<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-22118.pdf>

AU11.16	ACTION			
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Agencies, Boards, Commissions and Corporations - Financial Statements for the Year Ended December 31, 2008

Recommendations

1. City Council receive for information, the 2008 Financial Statements and related documents of the following agencies, boards, commissions and corporations:
 - Exhibition Place
 - Toronto Parking Authority
 - Toronto Transit Commission
2. The Audit Committee receive for information, the 2008 Financial Statements and related documents of the following corporations:
 - Toronto Community Housing Corporation
 - Toronto Hydro Corporation

Summary

The following agencies, boards, commissions and corporations have submitted 2008 Financial Statements to the Audit Committee for consideration:

- Exhibition Place
- Toronto Community Housing Corporation
- Toronto Hydro Corporation
- Toronto Parking Authority
- Toronto Transit Commission

(Deferred from September 24, 2009 - 2009.AU13.1a - The Audit Committee requested the Chief Executive Officer, Exhibition Place, to submit finalized 2008 Consolidated Financial Statements to its next meeting on October 20, 2009.)

16a Exhibition Place - 2008 Financial Statements

Summary

Consolidated Financial Statements and Audit Results for Exhibition Place for the year ended December 31, 2008.

Background Information

Consolidated Financial Statements - Exhibition Place, December 31, 2008
(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24155.pdf>)
Audit Results - Exhibition Place, December 31, 2008

<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24156.pdf>

Report (October 7, 2009) from the Chief Executive Officer, Exhibition Place, headed "2008 Consolidated Financial Statements for Exhibition Place"

<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24157.pdf>

Report (September 11, 2009) from the Chief Executive Officer, Exhibition Place, headed "Audit Results for Exhibition Place - December 31, 2008"

<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24158.pdf>

(Deferred from September 24, 2009 - 2009.AU13.1g - The Audit Committee requested the Chief Executive Officer, Toronto Community Housing Corporation, to submit the Management Letter and the Audit Results Package to its next meeting on October 20, 2009.)

16b Toronto Community Housing Corporation - 2008 Audited Consolidated Financial Statements

Origin

(September 8, 2009) Report from the Executive Committee

Summary

The Executive Committee on September 8, 2009, amongst other things, forwarded a copy of the Toronto Community Housing 2008 audited consolidated financial statements to the Audit Committee for its meeting on September 24, 2009, for information.

Background Information

Consolidated Audited Annual Financial Statements - Toronto Community Housing Corporation, December 31, 2008

<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24159.pdf>

Transmittal Letter (September 8, 2008) from the Executive Committee

<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24160.pdf>

Report (August 18, 2009) from the City Manager, headed "Toronto Community Housing Corporation - Annual Report to Shareholder, 2008 Audited Consolidated Annual Financial Statements and Annual General Meeting"

<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24161.pdf>

Report (August 17, 2009) from the Deputy City Manager and Chief Financial Officer, headed "Toronto Community Housing Corporation - Financial Statements 2008"

<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24162.pdf>

Letter (October 7, 2009) from the Acting Chief Executive Officer, Toronto Community Housing Corporation, forwarding additional information as requested by the Audit Committee on September 24, 2009

<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24180.pdf>

Letter (October 6, 2009) from Ernst & Young, Chartered Accountants with respect to the Audit Results of TCHC

<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24181.pdf>

Audit Results - Toronto Community Housing Corporation - December 31, 2009

<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24182.pdf>

(Deferred from September 24, 2009 - 2009.AU13.1h)

16c Toronto Hydro Corporation - 2008 Financial Statements

Summary

City Council on August 5 and 6, 2009, referred the Toronto Hydro Corporation's Consolidated 2008 Annual Financial Statements to the Audit Committee for review.

Background Information

Transmittal Letter (August 13, 2009) from the Executive Committee, forwarding Toronto Hydro's Financial Statements to the Audit Committee

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24163.pdf>)

Financial Statements - Toronto Hydro Corporation, December 31, 2008

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24165.pdf>)

Cover Report (May 19, 2009) from the DCM/CFO, providing Toronto Hydro Corporation's Financial Statements to the Executive Committee

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24164.pdf>)

Item EX33.7, Toronto Hydro Corporation - Annual General Meeting and Audited Annual Financial Statements, adopted by Council on Aug 5 and 6, 2009

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24166.pdf>)

Report (May 14, 2009) from the City Manager to the Executive Committee

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24167.pdf>)

Attachment 1, headed "Toronto Hydro Corporation Report, April 30, 2009", attached to the report (May 14, 2009) from the City Manager

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24168.pdf>)

(Deferred from September 24, 2009 - 2009.AU13.1i)

16d Toronto Parking Authority - 2008 Financial Statements

Summary

Audited Financial Statements and Audit Results for the Toronto Parking Authority for the year ended December 31, 2008.

Background Information

Financial Statements - Toronto Parking Authority, December 31, 2008

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24169.pdf>)

Audit Results - Toronto Parking Authority, December 31, 2008

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24170.pdf>)

(Deferred from September 24, 2009 - 2009.AU13.1k - The Audit Committee requested the Chief General Manager, Toronto Transit Commission, to submit signed copies of the Consolidated Financial Statements, Audit Results and Audit Opinion to its next meeting on October 20, 2009.)

16e Toronto Transit Commission - 2008 Financial Statements

Summary

Consolidated Financial Statements and Audit Results for the Toronto Transit Commission for the year ended December 31, 2008.

Background Information

Consolidated Financial Statements - Toronto Transit Commission, December 31, 2008

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24171.pdf>)

Audit Results - Toronto Transit Commission, December 31, 2008

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24172.pdf>)

Cover Report (May 28, 2009) to the Toronto Transit Commission submitting Financial Statements

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24173.pdf>)

Cover Report (May 28, 2009) to the Toronto Transit Commission submitting Audit Results

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24174.pdf>)

Letter (October 2, 2009) from the General Secretary, TTC, forwarding Financial Statements to the Audit Committee

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24175.pdf>)

Letter (October 2, 2009) from the General Secretary, TTC, forwarding Audit Results to the Audit Committee

(<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24176.pdf>)

(Deferred from September 24, 2009 - 2009.AU13.2)

AU11.17	ACTION			Ward: All
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Sinking Fund - 2008 Audited Financial Statements

Origin

(June 18, 2009) Report from the Acting 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, 2008 (Appendix A) to the Audit Committee for information.

Background Information

Report (June 18, 2009) from the Acting Treasurer, 2008 Audited Sinking Fund Financial Statements

<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24177.pdf>

Financial Statements - City of Toronto Sinking Funds, December 31, 2008

<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24178.pdf>

Audit Results - City of Toronto Sinking Funds, December 31, 2008

<http://www.toronto.ca/legdocs/mmis/2009/au/bgrd/backgroundfile-24179.pdf>