



STAFF REPORT ACTION REQUIRED

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

Date:	June 1, 2009
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 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.

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 2009 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, 2008.

Table 1: Status of Recommendations Issued from January 1, 1999 to June 30, 2008

Entity	Total Recommendations	Implemented	Not Fully Implemented	No Longer Relevant
Toronto Atmospheric Fund	5	5	---	---
Toronto Parking Authority	19	18	1	---
Toronto Police Service	32	31	---	1
Toronto Public Health	42	39	2	1
Toronto Public Library	32	24	8	---
Toronto Public Zoo	17	15	---	2
Toronto Transit Commission	15	15	---	---
Total	162	147	11	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 93 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.

The Auditor General in his previous annual report on Outstanding Audit Recommendations for City Agencies, Boards and Commissions reported recommendations for his Review of the Investigation of Sexual Assaults – Toronto Police Service and Review of Police Training - Opportunities for Improvement – Toronto Police Service would be followed up in 2008 and 2009 respectively. After further discussion with Senior Management at Toronto Police Service the Auditor General concluded and reported to the Toronto Police Services Board it would be more practical to postpone the follow up work on the Review of the Investigation of Sexual Assaults – Toronto Police Service until 2009.

Required follow up work of outstanding recommendations for both these projects is scheduled for completion in 2009 and will be reported separately.

Recommendations reported as implemented in this report 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.

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

09-AAS-05

ATTACHMENTS

- Appendix 1: Board of Directors of the Toronto Parking Authority, Results of Follow-up of Previous Audit Recommendations
- Appendix 2: Board of Health, Results of Follow-up of Previous Audit Recommendations
- Appendix 3: Toronto Public Library Board, Results of Follow-up of Previous Audit Recommendations
- Appendix 4: Toronto Transit Commission, Results of Follow-up of Previous Audit Recommendations