



STAFF REPORT INFORMATION ONLY

Results of Follow-up of Previous Audit Recommendations

Date:	May 15, 2009
To:	Board of Directors of the Toronto Parking Authority
From:	Auditor General
Wards:	All
Reference Number:	

SUMMARY

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 the Toronto Parking Authority from January 1, 1999 to June 30, 2008.

Our follow-up review indicates that Toronto Parking Authority staff has implemented three of the four outstanding recommendations from our previous review. Audit recommendations fully implemented since our last follow-up review are listed in Attachment 1. The audit recommendation 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

There is no financial impact resulting from 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 Toronto Parking Authority from January 1, 1999 to June 30, 2008, 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 represents the results of our current follow-up on audit recommendations for the Toronto Parking Authority.

Table 1: RESULTS OF THE CURRENT REVIEW

Report Title and Date	Total No. of Recs.	Previously Reported (May 6, 2008)		Results of Current Review		
		Fully Implemented	Not Applicable	Fully Implemented	Not Fully Implemented	Not Applicable
Courtesy Envelopes, May 14, 2002	4	2		1	1	
Toronto Parking Authority – An Assessment of the Adequacy and Effectiveness of Financial and Administrative Controls, September 16, 2002	15	13		2		
Total	19	15		3	1	

A listing of audit recommendations implemented by the Toronto Parking Authority since our last follow-up review is included in Attachment 1. The audit recommendation 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 June 22, 2009 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, 2008. The results of the current follow-up review for the Toronto Parking Authority will be included in that report.

CONTACT

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SIGNATURE

Jeffrey Griffiths, Auditor General

ATTACHMENTS

Attachment 1: Audit Recommendations – Fully Implemented

Attachment 2: Audit Recommendations – Not Fully Implemented

**TORONTO PARKING AUTHORITY
AUDIT RECOMMENDATIONS - FULLY IMPLEMENTED**

Report Title: Toronto Parking Authority – An Assessment of the Adequacy and Effectiveness of Financial and Administrative Controls
Report Date: September 16, 2002

Recommendations:

9. The President of the Toronto Parking Authority, in consultation with the City's Chief Financial Officer and Treasurer determine whether there are any taxable benefits associated with the issuance of the parking passes to staff, Councillors and Board members, and ensure Revenue Canada guidelines and the Income Tax Act are complied with.
11. The President of the Toronto Parking Authority report to the City's Administration Committee on the rationale for providing annual complimentary parking passes and on a process for obtaining City approval for those passes issued to City employees and Councillors.

Report Title: Courtesy Envelopes
Report Date: May 14, 2002

Recommendation:

2. The President of the Toronto Parking Authority, in consultation with the City Auditor, report to the Toronto Parking Authority's Board of Directors and the City's Administration Committee, one year after the implementation of the Modified Parking Enforcement Program, on the results of operating this modified program on unattended lots including the effect on overall revenue and expenses and the impact, if any, on customers and local businesses.

ATTACHMENT 2

**TORONTO PARKING AUTHORITY
AUDIT RECOMMENDATIONS – NOT FULLY IMPLEMENTED**

Report Title: **Courtesy Envelopes**
Report Date: **May 14, 2002**

Recommendation Not Fully Implemented	Management's Comments and Action Plan/Time Frame
3. The President of the Toronto Parking Authority review the courtesy envelope delinquent report (as it relates to all TPA lots), commence action on all accounts where amounts owing warrant additional collection efforts, and report to the Toronto Parking Authority Board of Directors by July 31, 2002, on the procedures that will be implemented to avoid any significant outstanding balances from accumulating.	We will report to the June 2009 Board meeting.