

Results of Follow-up of Previous Audit Recommendations

Date:	April 28, 2009
To:	Board of Health
From:	Auditor General
Wards:	All
Reference Number:	

SUMMARY

The Auditor General's Office conducts an annual follow-up review on the implementation of recommendations contained in audit reports issued since January 1, 1999. This report contains the follow-up results on the status of recommendations included in reports issued to the Board of Health.

The results of our review indicate that a majority of the audit recommendations have been implemented by staff. 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 annual 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 Auditor General to the Board of Health.

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 with a written response on the status of each recommendation contained in audit reports issued. For those recommendations noted as implemented by management, audit staff conducted fieldwork to verify 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 follow-up on audit recommendations for Toronto Public Health and other related responsible divisions.

Table 1: Follow-up Results

Report Title and Date	Total No. of Recs. Reviewed	Results of Current Review		
		Fully Implemented	Not Fully Implemented	Not Applicable
Toronto Public Health – Corporate Charges - November 19, 2001	1	1	0	0
Review of City of Toronto Pandemic Planning and Preparedness – November 16, 2007	12	10	2	0
Total	13	11	2	0

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

A report consolidating the results of our follow-up review of City Agencies, Boards and Commissions will be tabled at the June 22, 2009 Audit Committee meeting. The results of the current follow-up review for Toronto Public Health and other related responsible divisions will be included in that report.

CONTACT

Jeff Griffiths, Auditor General

Tel: (416) 392-8461, Fax: (416) 392-3754, E-Mail: Jeff.Griffiths@toronto.ca

SIGNATURE

Jeffrey Griffiths
Auditor General

ATTACHMENTS

Attachment 1: Audit Recommendations – Fully Implemented

Attachment 2: Audit Recommendations – Not Fully Implemented

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

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

Recommendations:

- (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.

Report Title: Review of City of Toronto Pandemic Planning and Preparedness
Report Date: November 16, 2007

Recommendations:

- (1) The City Manager define in writing the lines of authority and roles of the Pandemic Influenza Steering Committee, and establish a regular reporting relationship for the Steering Committee to report to the Toronto Emergency Management Program Committee on pandemic planning and preparedness.
- (2) The City Manager amend the Toronto Municipal Code Chapter 59 "Emergency Planning" to reflect the replacement of the former Community Services Committee with the Executive Committee.
- (3) The Toronto Emergency Management Program Committee consider providing periodic reports on the progress of emergency management activities and/or emerging issues to City Council.
- (4) The City Manager ensure that the operational support functions listed in the City of Toronto Emergency Plan are finalized and authorized by responsible agencies before December 2008.
- (5) Toronto Public Health develop timelines for completion of specific pandemic planning and preparedness activities, monitor the completion of these activities, and report progress to the Board of Health.

- (7) The City Manager take necessary steps to ensure a coordinated corporate process to prioritize and implement the proposed preparatory actions to sustain critical City services in a pandemic emergency.
- (8) The City Manager take necessary steps to develop a corporate procurement policy and plan for infection control supplies, personal protective equipment, and critical operational supplies, in preparation for a pandemic emergency. Such steps should include, but not be limited to, a review, prioritization, and alignment of purchasing requirements with the World Health Organization pandemic alert phases.
- (9) The City Manager set a timeline for completion of the corporate pandemic response plan and the corporate pandemic communications strategy, and ensure that both documents contain essential details facilitating a timely and effective City response to the World Health Organization's pandemic alert phases.
- (10) The City Manager undertake a review of the City's Human Resources related pandemic planning assumptions and preparedness actions to ensure they are adequate and sufficient. Such a review should include, but not be limited to, an examination of Human Resources related pandemic planning issues and criteria, a review of other cities' employee support actions in preparation for a pandemic, and consultation with employee unions and management association.
- (12) The City Manager develop a corporate pandemic implementation plan outlining goals, specific short-term objectives and targeted timelines, as well as assignment of responsibilities.

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

Report Title: Review of City of Toronto Pandemic Planning and Preparedness

Report Date: November 16, 2007

Recommendations:

No.	Recommendation	Management’s Comments and Action Plan/Time Frame
(6)	<p>The City Manager undertake a detailed review of the proposed actions to sustain critical City functions in a pandemic emergency to ensure that the proposed actions represent the most effective and appropriate options. Such a review should include, but not be limited to, an examination of the viability, effectiveness, and resource requirements of the proposed preparedness actions.</p> <p>Audit findings: Although the DCM has signed off the Divisional Tier 1 summary sheets, these summaries do not contain information on proposed actions to sustain critical functions during a pandemic emergency. As a result, recommendation 6 was assessed as not fully implemented.</p>	<p>The City has an emergency plan that deals with the non-risk-specific elements of the city's response to an emergency. The pandemic planning has been designed from the onset to build upon that planning and further, address the risk-specific issues related to pandemic. The strategy is to continue key services, supported by suspension of other services. The detail of actions to be undertaken by each Division in terms of continuity of service delivery have been identified through the COOP process, i.e., identification of Tier 1 functions, higher level Cluster review, summarized Priority Tier 1 functions, signed off by DCM's.</p>

(11)	<p>The City Manager take necessary steps to develop and implement a process to systematically track and monitor costs associated with pandemic preparedness.</p> <p>Audit findings: While cost centers have been established for tracking pandemic related costs, there is no costs recorded in any of these cost centers as divisions have not been asked to use them to record pandemic preparedness related spending. As a result, recommendation 11 was assessed as not fully implemented.</p>	<p>Accounting Services Division has a process and procedures in place to track and monitor costs associated with extraordinary events. We will be using this process in the event of an emergency pandemic being declared. At that time the procedures will be communicated to Divison Heads and appropriate staff.</p>
------	--	---

