



STAFF REPORT ACTION REQUIRED

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

Date:	June 1, 2010
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 fourth annual report issued by the Auditor General related to the follow-up on management efforts to implement outstanding recommendations at the City's agencies, boards and commissions.

The results of our review indicate that on a combined basis, City agencies, boards and commissions have implemented 96 per cent of the 171 recommendations made by the Auditor General from January 1, 1999 to June 30, 2009.

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 recommendation in this report has no financial impact.

ISSUE BACKGROUND

In accordance with the Auditor General's 2010 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 in detail 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, 2009.

Table 1: Status of Recommendations Issued from January 1, 1999 to June 30, 2009

Entity	Total Recommendations	Implemented	Not Fully Implemented	No Longer Relevant
Toronto Atmospheric Fund	5	5	---	---
Toronto Parking Authority	19	19	---	---
Toronto Police Service	41	38	2	1
Toronto Public Health	42	41	---	1
Toronto Public Library	32	28	4	---
Toronto Zoo	17	15	---	2
Toronto Transit Commission	15	15	---	---
Total	171	161	6	4

Appended to this report are the individual reports tabled with the boards of each entity. These reports provide further detail regarding their respective recommendations and their status as assessed during our review. On a combined basis, City agencies, boards and commissions have implemented 96 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.

In response to a request from the Toronto Police Services Board, the Auditor General initiated follow up work on the following two reports in 2009:

- The Auditor General's Follow-up Review on the October 1999 Report entitled: "Review of the Investigation of Sexual Assaults Toronto Police Service." (October 2004)
- Review of Police Training - Opportunities for Improvement - Toronto Police Service (October 2006)

The results on the status of the Toronto Police Service to address the recommendations made by the Auditor General in each of these reports and adopted by the Toronto Police Services Board 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.

CONTACT

Alan Ash, Director, Auditor General's Office
Tel: 416-392-8476, Fax: 416-392-3754, Email: AAsh@toronto.ca

Jerry Shaubel, Director, Auditor General's Office
Tel: 416-392-8462, Fax: 416-392-3754, Email: JShaubel@toronto.ca

SIGNATURE

Jeffrey Griffiths, Auditor General

10-AAS-05

ATTACHMENTS

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