

**Community Centres – 2009 Audited Financial Statements and Summary Management Letter**

<b>Date:</b>	June 15, 2009
<b>To:</b>	Audit Committee
<b>From:</b>	Jeff Griffiths, Auditor General
<b>Wards:</b>	All
<b>Reference Number:</b>	

**SUMMARY**

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The purpose of this report is to provide the Audit Committee and City Council with the 2009 audited financial statements and summary management letter of Community Centres.

The 2009 audited financial statements for nine out of the ten Community Centres are presented to Audit Committee after approval by their respective Boards of Management. In addition, the accounting firm of Grant Thornton, the financial auditor of each of these entities, has provided a summary management letter for Community Centres outlining the results of the 2009 audit results. According to Grant Thornton, individual management letters were not issued for the Community Centres as there are no material control deficiencies to report. The outstanding financial statements for Harbourfront Community Centre will be tabled at the next meeting of Audit Committee.

**RECOMMENDATIONS**

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**The Auditor General recommends that:**

1. City Council receive the 2009 audited financial statements of Community Centres and Summary Management Letter attached as Appendices.

**FINANCIAL IMPACT**

The recommendation in this report has no financial impact.

## ISSUE BACKGROUND

The protocol relating to financial statements and management letters for Agencies, Boards and Commissions requires that “the governing body of each entity, subsequent to approval and review, be required to submit to the Audit Committee, for information purposes, copies of audited financial statements and management letters. Management responses should be appended to each management letter”. The Audit Committee also requested that the financial statements and management letters of all Community Centres and Arenas be submitted to Audit Committee at the same time.

This report provides City Council with the 2009 audited financial statements and summary management letter of Community Centres.

## COMMENTS

Appended to this report are the 2009 financial statements for the following Community Centres:

- Applegrove Community Complex
- Cecil Community Centre
- Central Eglinton Community Centre
- Community Centre 55
- 519 Church Street Community Centre
- Eastview Neighbourhood Community Centre
- Ralph Thornton Community Centre
- Scadding Court Community Centre
- Swansea Town Hall Community Centre

In addition to the above, appended to this report is a summary management letter from Grant Thornton relating to the 2009 results of the Community Centres.

## CONTACT

Jeffrey Griffiths, Auditor General

Tel: 416-392-8461; Fax: 416-392-3754; E-mail: [Jeff.Griffiths@toronto.ca](mailto:Jeff.Griffiths@toronto.ca)

Jerry Shaubel, Director, Auditor General's Office

Tel: 416-392-8462; Fax: 416-392-3754; E-mail: [JShaubel@toronto.ca](mailto:JShaubel@toronto.ca)

## SIGNATURE

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Jeffrey Griffiths, Auditor General

## **ATTACHMENTS**

### 2009 Audited Financial Statements - Community Centres:

- Appendix 1: Board of Management for the Applegrove Community Complex
- Appendix 2: Board of Management for the Cecil Street Community Centre
- Appendix 3: Board of Management for the Central Eglinton Community Centre
- Appendix 4: Board of Management for the Community Centre 55
- Appendix 5: Board of Management for the 519 Church Street Community Centre
- Appendix 6: Board of Management for the Eastview Neighbourhood Community Centre
- Appendix 7: Board of Management for the Ralph Thornton Community Centre
- Appendix 8: Board of Management for the Scadding Court Community Centre
- Appendix 9: Board of Management for the Swansea Town Hall Community Centre
- Appendix 10: 2009 Summary Management Letter for the Audits of the City's Community Centres