



STAFF REPORT INFORMATION ONLY

Results of Follow-up of Previous Audit Recommendations

Date:	May 10, 2010
To:	Board of Health
From:	Auditor General
Wards:	All
Reference Number:	

SUMMARY

The Auditor General's Office conducts an annual follow-up review to determine the extent to which audit recommendations have been implemented. Recommendations contained in audit reports issued since January 1, 1999 by the Auditor General are included in the annual follow-up process.

The purpose of this report is to inform the Board of Health of our current year follow-up results pertaining to audit recommendations in reports previously issued to the Board.

In our 2009 annual follow-up review, two recommendations from the report entitled "Review of City of Toronto Pandemic Planning and Preparedness" were determined to be not fully implemented. These two recommendations were carried forward to the 2010 follow-up review.

In our current review, we verified that appropriate actions have been taken by staff to implement the two outstanding recommendations, and as such they have been assessed as fully implemented.

Audit recommendations fully implemented since our last follow-up review are listed in Attachment 1.

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.

The Auditor General issued the report entitled "Review of City of Toronto Pandemic Planning and Preparedness" in 2007. The report contains 12 recommendations, 10 of which were determined to be fully implemented in our 2009 annual follow-up process. The remaining two recommendations were assessed as fully implemented in 2010. These two recommendations are listed in Attachment 1.

A report consolidating the results of our follow-up reviews of City Agencies, Boards and Commissions will be presented to the Audit Committee at its July 5, 2010 meeting. The results of the current follow-up review of recommendations in the Pandemic Planning and Preparedness Report will be included in the consolidated report.

CONTACT

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SIGNATURE

Jeffrey Griffiths, Auditor General

ATTACHMENTS

Attachment 1: Audit Recommendations – Fully Implemented

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

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

Recommendations:

- (6) 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.

- (11) The City Manager take necessary steps to develop and implement a process to systematically track and monitor costs associated with pandemic preparedness.