



**AUDITOR GENERAL'S  
REPORT  
ACTION REQUIRED**

**Community Centres – 2011 Audited Financial  
Statements**

<b>Date:</b>	June 15, 2012
<b>To:</b>	Audit Committee
<b>From:</b>	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 2011 audited financial statements of Community Centres.

The 2011 audited financial statements for the 10 Community Centres are presented to Audit Committee after approval by their respective Boards of Management. According to the accounting firm of Grant Thornton, individual management letters were not issued for the Community Centres as there are no material control deficiencies to report. A management letter has been issued which identifies control deficiencies that would generally apply to all of the Community Centres.

**RECOMMENDATIONS**

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**The Auditor General recommends that:**

1. City Council receive the 2011 audited financial statements of Community Centres 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 2011 audited financial statements of Community Centres.

## COMMENTS

Appended to this report are the 2011 financial statements for all 10 Community Centres:

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

## CONTACT

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## SIGNATURE

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Jeffrey Griffiths, Auditor General  
12-AAS-12

## **ATTACHMENTS**

### 2011 Audited Financial Statements - Community Centres:

- Appendix 1: Board of Management for the 519 Church Street Community Centre
- Appendix 2: Applegrove Community Complex
- Appendix 3: Board of Management for the Cecil Street Community Centre
- Appendix 4: Central Eglinton Community Centre
- Appendix 5: Board of Management for Community Centre 55
- Appendix 6: Eastview Neighbourhood Community Centre
- Appendix 7: Board of Management for the Harbourfront Community Centre
- Appendix 8: Board of Management for the Ralph Thornton Community Centre
- Appendix 9: Board of Management for the Scadding Court Community Centre
- Appendix 10: Board of Management for the Swansea Town Hall Community Centre
- Appendix 11: Management Letter for Community Centres