



# AUDITOR GENERAL'S REPORT ACTION REQUIRED

## Community Centres – 2014 Audited Financial Statements

<b>Date:</b>	June 10, 2015
<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 2014 audited financial statements of Community Centres.

The 2014 audited financial statements for the ten Community Centres are presented to Audit Committee after approval by their respective Boards of Management. The external auditors, Welch LLP, advise that they have provided their comments on internal controls to each organization by way of a report to the Board. Welch LLP's reports are appended to this report.

The financial statements for the Ralph Thornton Community Centre were not available at the time of preparation of this report but are expected to be available for the next meeting of the Audit Committee.

### RECOMMENDATIONS

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**The Auditor General recommends that:**

1. City Council receive the 2014 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 requires the governing body of each entity, subsequent to review and approval, to submit to the Audit Committee, for information purposes, copies of audited financial statements and management letters. Management responses are to 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 2014 audited financial statements of Community Centres.

In order to ensure timely presentation of results to Audit Committee we are appending financial statements for those Community Centres currently completed. The remaining outstanding Community Centre financial statements are expected to be available for the next meeting of the Audit Committee.

## **COMMENTS**

Appended to this report are the 2014 financial statements of the following 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
- Scadding Court Community Centre
- Swansea Town Hall Community Centre

The financial statements for the Ralph Thornton Community Centre were not available at the time of preparation of this report but are expected to be available for the next meeting of the Audit Committee.

## CONTACT

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## SIGNATURE

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Beverly Romeo-Beehler, Auditor General

99-AGO-01

## ATTACHMENTS

2014 Audited Financial Statements - Community Centres:

- Appendix 1: Financial Statements and Report to the Board of Management – 519 Church Street Community Centre
- Appendix 2: Financial Statements and Report to the Board of Management – Applegrove Community Complex
- Appendix 3: Financial Statements and Report to the Board of Management – Cecil Street Community Centre
- Appendix 4: Financial Statements and Report to the Board of Management – Central Eglinton Community Centre
- Appendix 5: Financial Statements and Report to the Board of Management – Community Centre 55
- Appendix 6: Financial Statements and Report to the Board of Management – Eastview Neighbourhood Community Centre
- Appendix 7: Financial Statements and Report to the Board of Management – Harbourfront Community Centre
- Appendix 8: Financial Statements and Report to the Board of Management – Scadding Court Community Centre
- Appendix 9: Financial Statements and Report to the Board of Management – Swansea Town Hall Community Centre

*Not available at time of preparation of this report:*

- Appendix 10: Financial Statements and Report to the Board of Management – Ralph Thornton Community Centre