



## STAFF REPORT INFORMATION ONLY

### Results of Follow-up of Previous Audit Recommendations

<b>Date:</b>	April 3, 2007
<b>To:</b>	Board of Health
<b>From:</b>	Auditor General
<b>Wards:</b>	All
<b>Reference Number:</b>	

#### **SUMMARY**

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This report is to provide the Board of Health with the results of the follow-up of audit recommendations previously made by the City's Auditor General (formerly City Auditor) to the Toronto Public Health between January 1, 1999 and December 31, 2005.

The result of our review shows that Toronto Public Health staff has implemented most of the recommendations made in previous audit reports issued by the Auditor General's Office. Audit recommendations fully implemented are listed in Attachment 1. Audit recommendations not fully implemented, as well as management's comments and action plan, are included in Attachment 2. One audit recommendation that is no longer applicable is listed in Attachment 3.

#### **FINANCIAL IMPACT**

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There is no financial impact resulting from the receipt of this report.

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#### **ISSUE BACKGROUND**

The Auditor General's Office has implemented a formalized follow-up process to ensure that 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 audit recommendations previously made by the Auditor General's Office to Toronto Public Health between January 1, 1999 and December 31, 2005. This review was conducted in accordance with generally accepted government auditing standards and was designed to provide reasonable assurance that management has adequately implemented audit recommendations.

The follow-up review process required management to provide the Auditor General with a written response on the status of each recommendation contained in our audit reports. For those recommendations noted as implemented, specific audit work was conducted by staff of the Auditor General's Office in order to ensure that management's assertions were accurate. Where management indicated that a recommendation was not implemented, no follow-up work was performed by the Auditor General's Office.

## COMMENTS

The following table shows the results of our follow-up of audit recommendations for the Toronto Public Health.

Report Title and Date	Total Recommendations	Fully Implemented	Not Fully Implemented	Not Applicable
System of Control for the Eligibility of Clients Requesting Dental Services (March 10, 2000)	3		3	
Review of Food Safety Program, Toronto Public Health (June 26, 2000)	22	21		1
Toronto Public Health, Corporate Charges (November 19, 2001)	1		1	
Follow-up Review, Food Safety Program, Toronto Public Health (November 8, 2002)	4	4		
<b>Total</b>	<b>30</b>	<b>25</b>	<b>4</b>	<b>1</b>

A listing of audit recommendations implemented by the Toronto Public Health is included in Attachment 1. Recommendations that are not fully implemented, together with management's comments and action plan, are listed in Attachment 2 and will be carried forward to the next follow-up review. Appendix 3 contains one recommendation that is no longer applicable. Management advises that as a result of new initiatives implemented by the Healthy Environments Unit, there is no need for additional staff on a temporary basis to address workload issues identified in June 2000.

A report will be tabled at the June 15, 2007 meeting of the Audit Committee on the status of all audit recommendations relating to the City's Agencies, Boards and Commissions issued by the Auditor General's Office between January 1, 1999 and December 31, 2005. The results of the follow-up of audit recommendations for the Toronto Public Health will be included in that report. Similar reporting for the City itself was done in June 2006 and, in the future, follow-up on the status of all outstanding audit recommendations for the City and its Agencies, Boards and Commissions will be conducted and reported annually.

## **CONTACT**

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## **SIGNATURE**



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Jeffrey Griffiths, Auditor General

## **ATTACHMENTS**

Attachment 1: Audit Recommendations – Fully Implemented

Attachment 2: Audit Recommendations – Not Fully Implemented

Attachment 3: Audit Recommendations – Not Applicable

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**Toronto Public Health  
RECOMMENDATIONS - FULLY IMPLEMENTED**

**Report Title: Review of Food Safety Program, Toronto Public Health**

**Report Date: June 26, 2000**

**Recommendations:**

- (1) the Medical Officer of Health report to the Board of Health by September 2000 on target food safety inspection frequencies (by high, medium, low-risk establishments) that will be achieved in 2000, and the action plan to meet mandatory inspection frequencies in 2001;
- (2) the Medical Officer of Health clearly communicate to all staff and managers the expectation to meet the minimum mandatory number of inspections, take the necessary action to ensure that public health inspectors efforts are dedicated to food safety inspections and related duties, and that managers monitor the progress of inspections completed;
- (3) the Medical Officer of Health, following consultation with the City Auditor and the Human Resources Division, Corporate Services, report to the Toronto Board of Health and the Policy and Finance Committee on additional resources required for special projects, and for the establishment of a policy development and quality assurance function in Healthy Environments;
- (4) the Medical Officer of Health:
  - (a) clearly define the nature and extent of food safety inspectors' involvement at special events and the child nutrition program;
  - (b) analyze the current deployment of resources for these events and program;
  - (c) explore alternatives to ensure food safety resources are effectively utilized;
  - (d) capture the time spent by public inspectors on each special event starting from July 1, 2000; and
  - (e) following consultation with the City Auditor, include any additional resources required for special events and the child nutrition program in Healthy Environments' 2001 budget, for consideration;

- (6) the Medical Officer of Health monitor the rate of re-inspections and number of complaints handled for the balance of the year to determine the level of resources required in this regard in 2001;
- (7) the reallocation of funds from within the 2000 Toronto Public Health budget and overall Community Services budget be considered to meet the additional funding required as a result of the adoption of the recommendations in this report;
- (8) the Medical Officer of Health, in consultation with the Human Resources Division, Corporate Services, consider the adoption of a program-focused organizational structure with a view to establishing, in each region, a team of public health inspectors, reporting to a food safety program manager, to focus on food premise-related services. Staff should be rotated to other Healthy Environments programs regularly for career development;
- (9) the Medical Officer of Health, in considering a move to a program-focused model, consider transferring responsibilities for food safety inspections in hospitals and nursing homes to Healthy Environments, from Communicable Disease Control Service where it currently resides;
- (10) all Healthy Environments managers must be directly involved in the planning and organizing of program activities, particularly food safety inspections, by providing public health inspectors with the necessary guidance and direction in this regard. The development of a quarterly inspection schedule for each inspector should be considered to assist in monitoring the progress of inspections completed and to facilitate the meeting of the annual mandatory inspection frequency requirements;
- (11) the Medical Officer of Health consider implementing “evidence-based” inspections to complement its routine inspections, and specify guidelines and procedures for proper application. In order to direct efforts to problem premises, the information system being developed should have the ability to capture data and provide information on food establishments that require more intense monitoring efforts;
- (12) the Medical Officer of Health take the necessary action to ensure food safety inspections on high and medium-risk premises are regularly conducted at varying times during hours of food premises operation to ensure food preparation activities are properly observed, and explore the use of flexible hours for inspectors to assist in this regard;
- (13) the Medical Officer of Health develop and report to the Board of Health, the performance indicators that will be used by Healthy Environments to measure the effectiveness, efficiency and economy of its operations;

- (14) the Medical Officer of Health expedite the hiring of a Director, Healthy Environments to provide the necessary leadership and facilitate the building of a cohesive management team;
- (15) the Medical Officer of Health:
  - (a) prepare a policy that specifies conditions that should be cited as infractions, and the corresponding progressive enforcement measures to be applied;
  - (b) expedite the finalization of standard policies and procedures for Healthy Environments;
  - (c) review and amend the current inspection forms, as necessary; and
  - (d) ensure that all staff are aware and comply with the requirements;
- (16) the Medical Officer of Health develop an easy to understand document on critical food safety standards and expectations by premise type (preferably in multi-lingual form), for distribution to food service operators. In addition, “point of work” signs should be distributed and posted in the food premises to further promote food safety standards;
- (17) the Medical Officer of Health standardize the risk assessment criteria to be used by public health inspectors and provide guidelines to assist the inspectors in the risk assessment process;
- (18) the Medical Officer of Health prepare a list of standardized ratings for chain operations to facilitate risk assessment and ensure consistency in the risk rating of these establishments across the City;
- (19) the Medical Officer of Health, through the steering committee of the Toronto Healthy Environments Information System, ensure that all necessary data components and reporting requirements are captured in the new information system to assist management in program planning, activity tracking, external reporting and performance management. The system should also be able to accommodate changes in technology, such as hand-held computers;
- (20) the Commissioner, Corporate Services, in conjunction with the Medical Officer of Health, take the necessary action to expedite the development of a new integrated management information system for Healthy Environments;

- (21) the Medical Officer of Health be provided with a detailed project plan, with major milestones and target completion dates, as well as regular status reports to ensure that the new system is completed on time and within budget; and
- (22) prior to implementing any public disclosure system, the annual cost to operate and administer the system be clearly identified and approved, and the necessary infrastructure be put in place to properly support and ensure the integrity of the system and related processes.

**Report Title: Follow-up Review – Food Safety Program, Toronto Public Health**

**Report Date: November 8, 2002**

**Recommendations:**

- (1) the Medical Officer of Health clarify the roles, responsibilities and expectations of Healthy Environments Food Safety Managers and identify the critical information needs and reports required to facilitate effective management of the program, such that there is optimal use of resources and the minimum mandatory inspection requirements for food premises are met;
- (2) the Medical Officer of Health report to the Board of Health on the efficiencies achieved from all the actions taken to improve the Food Safety Program and the resource implications resulting from the improvements, including any opportunities for resource redeployment;
- (3) the Medical Officer of Health review the mandate of the Quality Assurance Unit and report to the Board of Health on:
  - the responsibilities of this unit, the reporting structure for the unit within Toronto Public Health and any resource implications; and
  - a transition plan that will ensure the smooth transfer of knowledge and responsibilities to the Healthy Environments Food Safety Managers, without jeopardizing the quality of the Food Safety Program; and
- (4) the Medical Officer of Health report to the Board of Health by June 2003, providing a detailed response on the action taken to address the recommendations in this report.

**Toronto Public Health  
AUDIT RECOMMENDATIONS – NOT FULLY IMPLEMENTED**

**Report Title:** System of Control for the Eligibility of Clients Requesting Dental Services

**Report Date:** March 10, 2000

**Recommendations:**

<b>Recommendation Not Fully Implemented</b>	<b>Management's Comments and Action Plan/Time Frame</b>
<p>(1) senior staff be required to develop written policies in regard to the eligibility of clients requesting dental services. Such policies to include:</p> <p>(a) a determination of the documentation required to verify eligibility;</p> <p>(b) the development of an appropriate internal check list relating to the verification of eligibility;</p> <p>(c) the retention of information in client files;</p> <p>(d) the ongoing review of client files in order to ensure that policies are complied with;</p>	<p>Work in progress. Policies have been developed and are being pilot tested in 2 clinics. To implement eligibility criteria within current resources, every 50<sup>th</sup> client is required to prove eligibility.</p> <p>Work in progress. Documentation to be required include identification, address confirmation, financial hardship confirmation.</p> <p>Internal check list has been developed and is being tested as part of pilot project.</p> <p>The check list will become part of the patient's chart and will be retained for the time required by legislation governing the retention of patient records.</p> <p>Ongoing. Managers are required to review all documents in patient's file as part of the chart audit for quality assurance.</p>
<p>(2) a definition of what constitutes "financial hardship" should be determined; and</p>	<p>Work in progress. Financial hardship is defined based on family size and on income Statistics Canada 2003 Low Income Cut Offs for urban areas with a population over 500,000 plus approximately 20%.</p>
<p>(3) policies should be initiated in regard to the recovery of costs from insurance companies for those patients who have partial insurance coverage.</p>	<p>First a letter is sent to the insurance company requesting waiver of co-payment charges. Once treatment is completed, a claim form is sent to the insurance company to recover insured costs.</p>



**Report Title: Toronto Public Health – Corporate Charges**  
**Report Date: November 19, 2001**

**Recommendation:**

<p align="center"><b>Recommendation Not Fully Implemented</b></p>	<p align="center"><b>Management’s Comments and Action Plan/Time Frame</b></p>
<p>(1) the Chief Financial Officer and Treasurer, in consultation with the Commissioner of Corporate Services, incorporate in their report on the rationalization of interdepartmental charges, the development of a policy and framework for identifying the types of corporate overhead costs that are to be allocated to the various departments, and the basis for such allocations.</p>	<p>A staff report was presented to the Administration Committee on November 7, 2005. This report provided the rationale and framework for the use of interdivisional charges and revenues. The report supported the use of IDC/IDR’s, not only to facilitate full costing of services for benchmarking purposes and maximizing recoveries from the rate and costs shared programs, but also as a means of improving responsibility and accountability for the consumption of Internal Support services. In December 2006, Accounting Services has prepared a preliminary report with recommendations to change the existing IDC/IDR regime. The report is currently under review by DCM/CFO and the Director of Financial Planning. The implementation timetable of the recommendations will be dependent upon the degree of changes resulting from the new Financial Planning, Analysis and Reporting Project and the Capital Asset Accounting Project.</p>

**Toronto Public Health  
AUDIT RECOMMENDATIONS – NOT APPLICABLE**

**Report Title: Review of Food Safety Program, Toronto Public Health,  
Community and Neighbourhood Services**

**Report Date: June 26, 2000**

**Recommendation:**

- (5) two additional public health inspectors be provided to Healthy Environments on a temporary basis to deal with increased workload resulting from an increase in re-inspections and complaints handled by the program.