



STAFF REPORT ACTION REQUIRED

Auditor General's Status Report on Outstanding Audit Recommendations for City Agencies, Boards and Commissions

Date:	June 1, 2007
To:	Audit Committee
From:	Auditor General
Wards:	All
Reference Number:	

SUMMARY

This report provides information regarding the implementation status of audit recommendations contained in various reports issued by the Auditor General to Agencies Boards and Commissions. The report is the first such annual report issued by the Auditor General related to follow-up on management efforts to implement outstanding recommendations at Agencies, Boards and Commissions.

Management has made significant progress on implementing outstanding audit recommendations. Further, it appears as if management has made progress on recommendations not yet fully implemented.

RECOMMENDATIONS

The Auditor General recommends that:

1. City Council receive this report for information.

FINANCIAL IMPACT

There are no financial implications resulting from the receipt of this report.

ISSUE BACKGROUND

In accordance with the Auditor General's 2007 Work Plan, we have completed a review of the implementation status of audit recommendations issued by the Auditor General's Office for the City's Agencies, Boards and Commissions. This review was conducted in accordance with generally accepted government auditing standards and was designed to provide reasonable assurance that management has adequately implemented recommendations included in audit reports issued from January 1, 1999 to December 31, 2005.

On an annual basis, the Auditor General transmits a listing of outstanding audit recommendations to management. Management responds with information detailing the action taken on recommendations implemented as well as progress made on those not fully implemented. The Auditor General reviews the information provided by management to determine the accuracy of management's assertions related to each recommendation. The results of this review are communicated to the board of the agency, board or commission and subsequently to Audit Committee.

COMMENTS

Results of the Auditor General's review

Summary of Recommendations Implemented Since the Inception of the Follow-up Process

Table 1 below contains the status for all recommendations contained in reports issued by the Auditor General's Office to City Agencies, Boards and Commissions from January 1, 1999 to December 31, 2005.

Table 1: Status of Recommendations Issued from January 1, 1999 to December 31, 2005

Entity	Total Recommendations	Implemented	Not Fully Implemented	No Longer Relevant
Toronto Police Service	83	76	1	6
Board of Health	30	25	4	1
Toronto Atmospheric Fund	5	5		
Toronto Parking Authority	19	15	4	
Toronto Zoo	17	11	4	2
Total	154	132	13	9

In regard to the Toronto Police Service there are two specific projects which have been excluded from the follow-up process for the following reasons:

Review of the Investigation of Sexual Assaults – Toronto Police Service

In 1999, the Auditor General, formerly the City Auditor, issued a report entitled: “Review of the Investigation of Sexual Assaults – Toronto Police Service”, which contained 57 recommendations. The Auditor General issued a follow-up report on the 57 recommendations to the Toronto Police Services Board in February 2005. This audit follow-up found the Toronto Police Service had not addressed all of the original audit recommendations. The Toronto Police Services Board requested the Auditor General to conduct a further follow-up audit on this matter within three years. Consequently, this follow-up work will be addressed as part of the Board’s request.

Audit of the Toronto Police Services Public Complaints Process

The Auditor General conducted a review of the Toronto Police Services Public Complaints Process in 2002. This report contained 28 recommendations. In June 2004, the Ontario Government requested the Honourable Patrick J. Lesage QC to review the provincial system dealing with public complaints regarding the police. Patrick Lesage’s final report was issued in April 2005. As a result of this report, the provincial government proposed Bill 103, “an Act to establish an Independent Police Review Director and Create a New Public Complaints Process by Amending the Police Services Act”. This Bill received first reading in early 2006 and will create a new legislative framework for the public complaints process. As a result of this new legislation, the public complaints process will change significantly. In this context, there seemed to be little merit in ensuring that the audit recommendations contained in the 2002 report have been implemented.

Appended to this report are the individual reports that were tabled with the Boards of each of the above entities. Those reports provide details of the recommendations and their status as assessed during our review. On a combined basis, the City Agencies, Boards and Commissions have implemented 91% of the recommendations that continue to be relevant.

Those recommendations reported as implemented will not be reported to Council in the future. All recommendations reported as not fully implemented will be included in subsequent follow-up reviews until fully implemented.

Conclusions

Management has made significant progress in implementing outstanding Auditor General recommendations. We also acknowledge that progress has been made on many of the recommendations not fully implemented.

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SIGNATURE

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ATTACHMENTS

- Appendix 1: Toronto Police Services, Results of Follow-up of Previous Audit Recommendations
- Appendix 2: Board of Health, Results of Follow-up of Previous Audit Recommendations
- Appendix 3: Toronto Atmospheric Fund, Results of Follow-up of Previous Audit Recommendations
- Appendix 4: Toronto Parking Authority, Results of Follow-up of Previous Audit Recommendations
- Appendix 5: Toronto Zoo, Results of Follow-up of Previous Audit Recommendations

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