



STAFF REPORT INFORMATION ONLY

Results of Follow-up of Previous Audit Recommendations

Date:	May 7, 2010
To:	Board of Directors of the Toronto Parking Authority
From:	Auditor General
Wards:	All
Reference Number:	

SUMMARY

The Auditor General's Office conducts an annual follow-up review on the implementation of recommendations contained in audit reports. This report provides the follow-up results on the status of recommendations included in reports issued by the Auditor General to the Board of the Toronto Parking Authority and forwarded to the City Audit Committee from January 1, 1999 to June 30, 2009.

Our follow-up review indicates that the Toronto Parking Authority has implemented the final outstanding recommendation from our previous follow-up review. The audit recommendation fully implemented since our last follow-up review is provided 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 Toronto Parking Authority.

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 a written response on the status of each recommendation contained in our audit reports. For those recommendations noted as implemented, audit work was conducted by audit staff to ensure the accuracy of management assertions. Where management indicated that a recommendation was not implemented, audit work was not performed.

Table 1 represents the results of our current follow-up on audit recommendations for the Toronto Parking Authority.

Table 1: RESULTS OF THE CURRENT REVIEW

Report Title and Date	Total No. of Recs.	Previously Reported (May 15, 2009)		Results of Current Review		
		Fully Implemented	Not Applicable	Fully Implemented	Not Fully Implemented	Not Applicable
Courtesy Envelopes, May 14, 2002	4	3		1		
Toronto Parking Authority – An Assessment of the Adequacy and Effectiveness of Financial and Administrative Controls, September 16, 2002	15	15				
Total	19	18		1		

The audit recommendation implemented by the Toronto Parking Authority since our last follow-up review is provided in Attachment 1. A consolidated report will be tabled at the July 5, 2010 meeting of the Audit Committee on the results of the current follow-up of audit recommendations relating to City Agencies, Boards and Commissions for reports issued by the Auditor General's Office and forwarded to the Audit Committee from January 1, 1999 to June 30, 2009. The results of the current follow-up review for the Toronto Parking Authority will be included in that report.

CONTACT

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SIGNATURE

Jeffrey Griffiths, Auditor General

ATTACHMENTS

Attachment 1: Audit Recommendations – Fully Implemented

**TORONTO PARKING AUTHORITY
AUDIT RECOMMENDATIONS - FULLY IMPLEMENTED**

Report Title: Courtesy Envelopes
Report Date: May 14, 2002

Recommendation:

3. The President of the Toronto Parking Authority review the courtesy envelope delinquent report (as it relates to all TPA lots), commence action on all accounts where amounts owing warrant additional collection efforts, and report to the Toronto Parking Authority Board of Directors by July 31, 2002, on the procedures that will be implemented to avoid any significant outstanding balances from accumulating.