

**Management's Response to the Auditor General's
Review of the Management and Funding for Inactive Landfill Sites**

<u>Rec No</u>	<u>Recommendation</u>	<u>Agree (X)</u>	<u>Disagree (X)</u>	<u>Management Comments:</u> <i>(Comments are required only for recommendations where there is disagreement.)</i>	<u>Action Plan/ Time Frame</u>
1.	The Deputy City Manager responsible for Solid Waste Management, in consultation with the Deputy City Manager and Chief Financial Officer, review the current and ongoing status of the Perpetual Care Reserve Fund with an emphasis on maintaining its long-term viability to fund at least ongoing operating costs. Any action to increase the level of revenue to the fund be reported to City Council along with details of the unfunded liability.	X		The General Manager of Solid Waste Management, in consultation with the Financial Planning Division, will review the adequacy of the long term funding and the viability of the perpetual care reserves as part of the 2012 and future year budget processes. Any additional funding requirements will be considered through future budget processes.	2012 and future year budget processes

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2.	<p>The Executive Director of Technical Services Division ensure that the City receives all the royalty revenues to which it is entitled. In this context management should:</p> <ul style="list-style-type: none"> a. obtain and retain consistent documentation supporting royalty payments; b. document evidence of appropriate verification and review of royalty payments; and c. exercise contract right by periodic request of financial statements or conducting audits to verify the accuracy of royalty payments. 	X		<p>The Executive Director of Technical Services will establish, and ensure compliance of, appropriate business processes to enhance documentation consistency, verification and supervisory oversight responsibilities related to royalty payments.</p>	December 31, 2011

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3.	The Executive Director of Technical Services Division formalize procedures to ensure accurate and complete performance and tracking of annual site inspections including sites to be inspected, date completed, actions taken and evidence of supervisory review.	X		The Executive Director of Technical Services will establish, and ensure compliance of, appropriate business processes to ensure accurate and complete performance management and supervisory oversight of the site inspection program.	September 30, 2011
4.	The Executive Director Technical Services Division ensure that documentation is maintained for all recommendations made by external consultants. Supporting documentation should include action taken on all recommendations.	X		The Executive Director of Technical Services will establish, and ensure compliance of, appropriate business processes to ensure action on all recommendations made by external consultants is documented.	September 30, 2011

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