



AUDITOR GENERAL'S REPORT ACTION REQUIRED

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

Date:	June 10, 2011
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 the City's agencies, boards and commissions. On an annual basis the Auditor General reviews the implementation status of outstanding audit recommendations and reports the results of the review to Council through Audit Committee.

Since July 1, 2005 the Auditor General has issued various reports containing a total of 168 recommendations. Since that time four of these recommendations have been identified by the Auditor General as no longer relevant. These recommendations are no longer relevant as reorganizations and changes in business practices and service levels have rendered them no longer applicable. Consequently, 164 of the 168 recommendations continue to have relevance.

The results of our review indicate that on a combined basis, City agencies, boards and commissions have implemented 93 per cent or 152 of the 164 recommendations made by the Auditor General from July 1, 2005 to June 30, 2010.

Continued efforts to implement outstanding recommendations will provide additional benefit to the City through cost savings, additional revenue and enhanced service delivery.

RECOMMENDATIONS

The Auditor General recommends that:

1. City Council receive this report for information.

FINANCIAL IMPACT

The recommendation in this report has no financial impact.

ISSUE BACKGROUND

In accordance with the Auditor General's 2011 Work Plan, we have completed a review of the implementation status of audit recommendations issued by the Auditor General's Office for City agencies, boards and commissions.

We conducted this performance 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.

On an annual basis, the Auditor General provides 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 information provided by management to determine the accuracy of management assertions related to each recommendation. The results of this review are communicated to the board of the agency, board or commission and subsequently to Council through Audit Committee.

COMMENTS

Results of the Auditor General's Review

Table 1 below includes the status of recommendations contained in reports issued by the Auditor General's Office to City agencies, boards and commissions during the five year period from July 1, 2005 to June 30, 2010.

Table 1: Status of Recommendations issued from July 1, 2005 to June 30, 2010

Entity	Total Recommendations	Implemented	Not Fully Implemented	No Longer Relevant
Toronto Parking Authority*	16	9	7	
Toronto Police Service*	80	74	4	2
Toronto Public Health	12	12	--	--
Toronto Public Library*	32	30	--	2
Toronto Transit Commission	15	15	--	--
Toronto Zoo*	13	12	1	--
Total	168	152	12	4

* Reports followed up in this reporting cycle

Appended to this report are the individual reports tabled with the boards of each entity. These reports provide further detail regarding their respective recommendations and status as assessed during our review. On a combined basis, City agencies, boards and commissions have implemented 93 per cent of the recommendations made by the Auditor General since July 1, 2005.

Recommendations reported as implemented in this report 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.

CONTACT

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SIGNATURE

Jeffrey Griffiths, Auditor General

10-AAS-05

ATTACHMENTS

- Appendix 1: Board of Directors of the Toronto Parking Authority, Results of Follow-up of Previous Audit Recommendations
- Appendix 2: Toronto Police Services Board, Results of Follow-up of Previous Auditor General Audit Recommendations
- Appendix 3: Toronto Public Library Board, Results of Follow-up of Previous Audit Recommendations
- Appendix 4: Board of Management of the Toronto Zoo, Results of Follow-up of Previous Auditor General Audit Recommendations