



**AUDITOR GENERAL'S
REPORT
INFORMATION ONLY**

**Deferral of Audit –
Operational Review of Children's Services**

Date:	November 2, 2012
To:	Audit Committee
From:	Auditor General
Wards:	All
Reference Number:	

SUMMARY

The Auditor General's 2012 Annual Work Plan included an operational review of the Children's Services Division. At the Audit Committee on October 25, 2012, the Auditor General reported that this review was commenced late in 2012 and was expected to be completed during 2013.

Based on the audit planning work conducted to date, we understand that the Division is currently undertaking various restructuring and IT initiatives to strengthen the current business practices of its Risk Management function. According to Division staff, these initiatives are expected to be implemented by the end of the 2012 and will not be fully operational until 2013.

Additionally, Division staff are currently participating in a Service Efficiency Study focusing on the mixed child care delivery model, child care services system management, and the transition plan to Full Day Early Learning Kindergarten. This review is expected to be concluded at the end of 2012, and may result in recommendations related to the Division's programs or service delivery.

Given the work in progress and anticipated changes in the near future, we have determined that it would not be productive for the Auditor General's Office to perform an operational review of Children's Services at this time. Therefore, the Auditor General is deferring the audit to a later date. The Auditor General will re-assess the timing of the Operational Review of Children's Services in 2014, and will include such an audit in a future Audit Work Plan.

Financial Impact

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

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SIGNATURE

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