



**AUDITOR GENERAL'S
REPORT
ACTION REQUIRED**

**Community Centres – 2012 Audited Financial
Statements**

Date:	June 18, 2013
To:	Audit Committee
From:	Auditor General
Wards:	All
Reference Number:	

SUMMARY

The purpose of this report is to provide the Audit Committee and City Council with the 2012 audited financial statements of Community Centres.

The 2012 audited financial statements for the Community Centres are presented to Audit Committee after approval by their respective Boards of Management. According to the accounting firm of Grant Thornton LLP, individual management letters were not issued for the Community Centres as there are no material control deficiencies to report. We understand however that a general management letter will be issued which identifies basic control deficiencies that would have relevance to all of the Community Centres. This management letter will be submitted to the next Audit Committee meeting.

The financial statements for the 519 Church Street Community Centre, Applegrove Community Complex, and Ralph Thornton Community Centre were not available at the time of preparation of this report but are expected to be available for the July 4, 2013 meeting of Audit Committee.

RECOMMENDATIONS

The Auditor General recommends that:

1. City Council receive the 2012 audited financial statements of Community Centres attached as Appendices.

Financial Impact

The recommendation in this report has no financial impact.

ISSUE BACKGROUND

The protocol relating to financial statements and management letters for Agencies and Corporations requires the governing body of each entity, subsequent to approval and review, to submit to the Audit Committee, for information purposes, audited financial statements and management letters. The Audit Committee also requested that the financial statements and management letters of all Community Centres and Arenas be submitted to Audit Committee at the same time.

This report provides City Council with the 2012 audited financial statements of Community Centres.

In order to ensure timely presentation of results to Audit Committee we are forwarding financial statements for those Community Centres currently completed with the balance expected to be provided to the City Clerk for tabling with this report.

COMMENTS

Appended to this report are the 2012 financial statements of the following Community Centres:

- Cecil Street Community Centre
- Central Eglinton Community Centre
- Community Centre 55
- Eastview Neighbourhood Community Centre
- Harbourfront Community Centre
- Scadding Court Community Centre
- Swansea Town Hall Community Centre

The financial statements for the 519 Church Street Community Centre, Applegrove Community Complex, and Ralph Thornton Community Centre were not available at the time of preparation of this report but are expected to be available for the July 4, 2013 meeting of Audit Committee.

CONTACT

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SIGNATURE

Jeffrey Griffiths, Auditor General

13-AAS-12

ATTACHMENTS

2012 Audited Financial Statements - Community Centres:

- Appendix 1: Board of Management for the Cecil Street Community Centre
- Appendix 2: Central Eglinton Community Centre
- Appendix 3: Board of Management for Community Centre 55
- Appendix 4: Eastview Neighbourhood Community Centre
- Appendix 5: Board of Management for the Harbourfront Community Centre
- Appendix 6: Board of Management for the Scadding Court Community Centre
- Appendix 7: Board of Management for the Swansea Town Hall Community Centre

Not available at time of preparation of this report:

- Appendix 8: Board of Management for the 519 Church Street Community Centre
- Appendix 9: Applegrove Community Complex
- Appendix 10: Board of Management for the Ralph Thornton Community Centre
- Appendix 11: Management Letter for Community Centres