

An aerial photograph of Toronto, Ontario, Canada. The foreground shows a large green soccer field with a goalpost and a person in a yellow shirt. The middle ground is filled with dense green trees. In the background, the city skyline is visible under a clear blue sky, featuring several prominent skyscrapers, including the CN Tower.

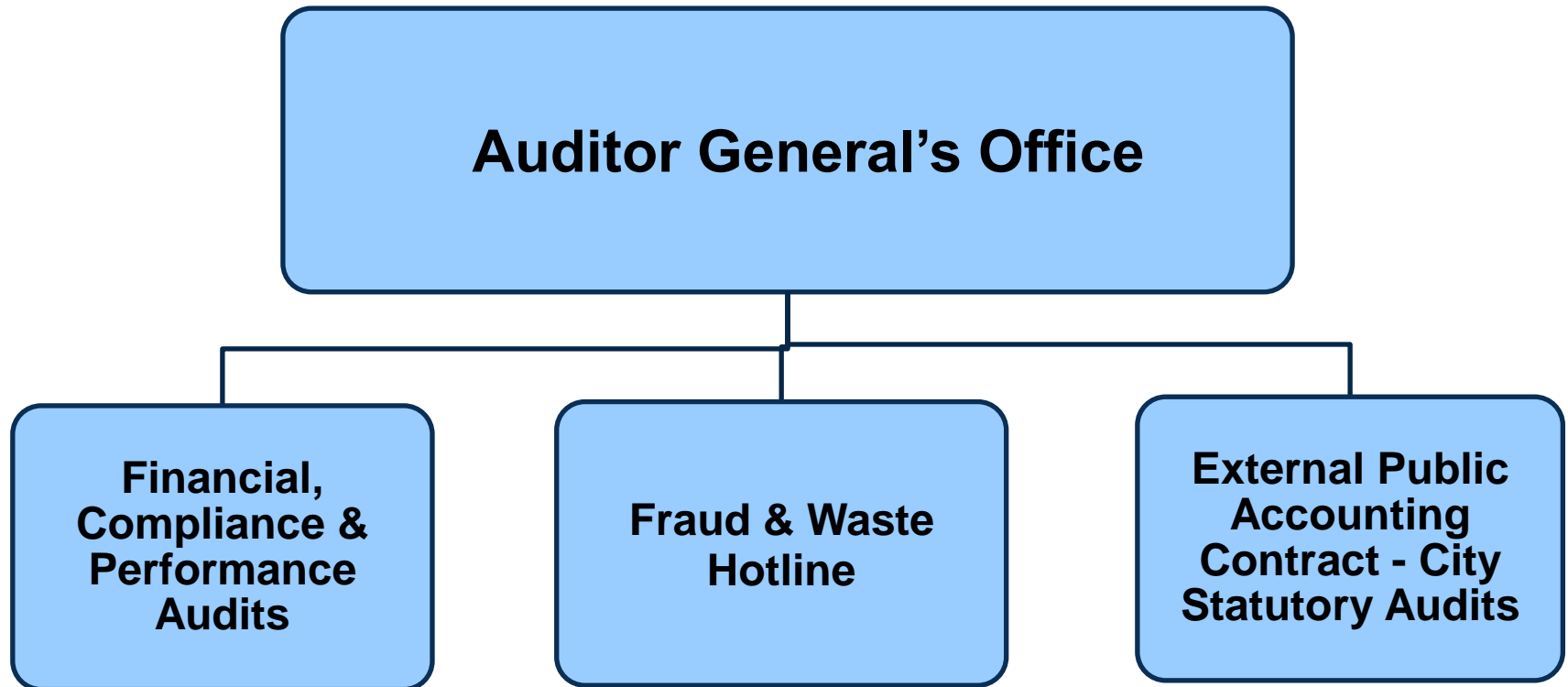
CITY OF TORONTO

Auditor General's Office

2014 Recommended Operating Budget

December 12, 2013

Auditor General's Office - Responsibilities



Summary of Budget Request

| | 2014 Budget Request (\$000s) | 2013 Council Approved Budget (\$000s) | Difference 2014 over 2013 (\$000) |
|--|------------------------------------|--|---|
| Salaries | 3,617.7 | 3,480.0 | 137.7 |
| Benefits | 917.6 | 891.6 | 26.0 |
| Gapping | (39.5) | (335.0) | 295.5 |
| Sub Total | 4,495.8 | 4,036.6 | 459.2 |
| Services, Materials, Supplies & Other | 143.3 | 141.0 | 2.3 |
| Total | \$4,639.1 | \$4,177.6 | \$461.5 |

Benchmarking of Audit Costs

| | 2013 Municipal Budget (in \$000s) | 2013 Audit Costs (in \$000s) | Audit Costs as a % of Municipal Budget |
|-------------------------------|--|------------------------------------|--|
| | \$ | \$ | % |
| Canadian Jurisdictions | | | |
| Toronto | 10,250,000 | 4,178 | 0.04 |
| Ottawa | 2,800,000 | 1,600 | 0.06 |
| Vancouver | 1,100,000 | 650 | 0.06 |
| Calgary | 2,937,000 | 2,041 | 0.07 |
| Halifax | 823,000 | 851 | 0.10 |
| Edmonton | 1,949,000 | 2,165 | 0.11 |
| Quebec City | 1,313,000 | 1,443 | 0.11 |
| Montreal | 4,874,000 | 5,961 | 0.12 |
| Laval | 735,000 | 1,068 | 0.15 |
| U.S. Jurisdictions | | | |
| Chicago | 8,347,000 | 5,769 | 0.07 |
| Austin | 3,145,000 | 2,709 | 0.09 |
| Dallas | 2,567,000 | 2,180 | 0.09 |
| Los Angeles | 7,246,000 | 7,321 | 0.10 |
| Detroit | 2,605,000 | 2,942 | 0.11 |
| Phoenix | 3,573,000 | 4,011 | 0.11 |
| San Jose | 2,640,000 | 3,180 | 0.12 |
| San Diego | 2,752,000 | 3,809 | 0.14 |
| San Francisco | 7,555,000 | 13,672 | 0.18 |

Auditor General's Office – Audit Backlog

City Divisions

- Charbonneau Commission – Follow Up
- Review of SAP Implementation - City Wide
- Review of Licensing Services - Business Licenses, Taxi Operations, etc.
- Operational Review of Long Term Care Homes
- Toronto Water – Contract Management, Major Infrastructure Projects
- Toronto Water – Revenue Controls
- Toronto Water - Receivables
- Information Technology – Review of Asset Management
- Information Technology – Review of Access Controls
- Transportation Services – Review of Traffic Control Operations
- Review of Affordable Housing Projects
- Procurement Process Review
- Long Term Disability Benefits
- Review of Divisional Purchase Orders
- Review of Facilities Management – Custodial Services

Auditor General's Office – Audit Backlog

Agencies and Corporations

- Charbonneau Commission – Follow Up
- Toronto Community Housing Corporation – Revenue Controls
- Toronto Community Housing Corporation – Receivable Controls
- Toronto Community Housing Corporation – Investment Compliance and Investment Income
- Toronto Community Housing Corporation – Construction Contract Management
- Toronto Community Housing Corporation – Tenants Deposits
- Toronto Parking Authority – Revenue Controls
- Toronto Parking Authority – Purchase and Sale of Capital Assets
- Toronto Public Health – Review of Toronto Community Health Information System
- Toronto Public Library – Revenues, Capital Projects and Information Technology
- Toronto Police Overtime/Special Pay
- Toronto Zoo – Revenues, Expenses and Capital Projects
- Toronto Port Lands Company

Auditor General's Office – Audit Backlog

Agencies and Corporations (continued)

- Toronto Transit Commission – Review of Major Construction Contracts
- Toronto Transit Commission – Management of Information Technology Projects
- Toronto Transit Commission – Review of Revenue Collection and Related Practices
- Toronto Transit Commission – Review of Training Process
- Toronto Transit Commission – Other Revenue
- Toronto Transit Commission – Unsettled Accident Claims
- Toronto Transit Commission – Inventory Controls
- Toronto Waterfront Revitalization Corporation
- St. Lawrence Centre for the Arts