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**In reply please quote:
Ref.: 15-AU2.8**

June 19, 2015

BOARD OF HEALTH:

**Subject: Audit Committee Item 2.8
 Amendments to the 2015 Audit Work Plan (Ward All)**

City Council on June 10, 11 and 12, 2015, adopted this Item as amended, and among other things, has requested those agencies, local boards and corporations that are outside of the Auditor General's jurisdiction, to allow the Auditor General to undertake any audits she deems necessary.

for City Clerk

M. Toft/sb

Attachment

Sent to: Auditor General
 Board of Health
 Chair, Toronto Police Services Board
 City Librarian, Toronto Public Library

c. City Manager

Audit Committee

AU2.8		Amended		Ward:All
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Amendments to the 2015 Audit Work Plan

City Council Decision

City Council on June 10, 11 and 12, 2015, adopted the following:

1. City Council request the City Manager to include seeking amendments to the City of Toronto Act as part of the upcoming 5 year review if necessary, which would allow the Auditor General jurisdiction to audit the Toronto Police Services Board, the Toronto Public Library Board and the Board of Health and request the City Manager to report to the Executive Committee, as part of the City of Toronto Act review, on any by-law amendments, and other implications, necessary to implement this change, if granted by the Province, respecting the independence of these boards in order to:

a. undertake audits, inquiries and risk assessments at any of the City's agencies, local boards and corporations which are currently outside of her jurisdiction; and

b. review any audits that have been undertaken by their Audit departments;

in order to allow those projects to be included on future Audit Work Plans.

2. City Council formally request those agencies, local boards and corporations that are outside of the Auditor General's jurisdiction, to allow the Auditor General to undertake any audits she deems necessary.

3. City Council request the Auditor General to consider amending her 2015 Audit Work Plan by selecting the Leslie Barns and connecting track as a specific significant capital project within her work plan.

4. City Council receive the Auditor General's amended 2015 Audit Work Plan, for information.

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Committee Recommendations

The Audit Committee recommends that:

1. City Council request the City Manager to undertake the necessary actions, including seeking amendments to the City of Toronto Act as part of the upcoming 5-year review if necessary, which would allow the Auditor General to:

- undertake audits at any of the City's agencies, local boards and corporations which are currently outside of her jurisdiction; and

- review any audits that have been undertaken by their Audit departments,

in order to allow those projects to be included on future Audit Work Plans.

2. City Council formally request those agencies, local boards and corporations that are outside of the Auditor General's jurisdiction, to allow the Auditor General to undertake any audits she deems necessary.

3. City Council receive the Auditor General's amended 2015 Audit Work Plan, for information.

Committee Decision Advice and Other Information

Beverly Romeo-Beehler, Auditor General and Jerry Shaubel, Director, Auditor General's Office, made a presentation to the Audit Committee on this Item.

Origin

(May 2, 2015) Report from the Auditor General

Summary

The purpose of this report is to advise Audit Committee of amendments to the Auditor General's 2015 Audit Work Plan. The Audit Work Plan is being amended to reflect projects identified as a result of our recently completed City-wide risk assessment and requests made by City Council.

Appendix 1 lists projects included in the amended 2015 Audit Work Plan.

Appendix 2 lists projects selected in high priority areas and is grouped into three main categories:

1. Areas where there has been little or no audit activity from the Auditor General's Office over the past seven years.
2. Capital projects that should be considered for audit.
3. Other priority areas that should be audited.

Due to limited resources, many of these projects will remain in the backlog for several years. These projects will continue to be assessed and prioritized according to their risks.

Our risk assessment did not include restricted boards, including the Police Services Board, the Library Board and the Board of Health. The Auditor General can only undertake audit work at these Boards if she is requested by the Board.

Background Information (Committee)

(May 2, 2015) Report from the Auditor General - Amendments to the 2015 Audit Work Plan

(<http://www.toronto.ca/legdocs/mmis/2015/au/bgrd/backgroundfile-79980.pdf>)

Presentation material submitted by the Auditor General

(<http://www.toronto.ca/legdocs/mmis/2015/au/bgrd/backgroundfile-80338.pdf>)

Speakers

Councillor Frank Di Giorgio