



**AUDITOR GENERAL'S
REPORT
ACTION REQUIRED**

**Community Centres – 2015 Audited Financial
Statements**

Date:	June 14, 2016
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 2015 audited financial statements of Community Centres.

The 2015 audited financial statements for the ten Community Centres are presented to Audit Committee after approval by their respective Boards of Management. The external auditors, Welch LLP, advise that they have provided their comments on internal controls to each organization by way of a report to the Board.

Each Community Centre's Independent Auditor's Report, accompanying financial statements, and internal control letter (where applicable) is appended to this report.

RECOMMENDATIONS

The Auditor General recommends that:

1. City Council receive the 2015 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 review and approval, to submit to the Audit Committee, for information purposes, copies of audited financial statements and management letters. Management responses are to be appended to each management letter. 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.

COMMENTS

This report provides City Council with the 2015 audited financial statements of the following Community Centres:

- 519 Church Street Community Centre
- 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
- Ralph Thornton Community Centre
- Applegrove Community Complex

Each Community Centre's Independent Auditor's Report, accompanying financial statements, and internal control letter (where applicable) is appended to this report.

CONTACT

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SIGNATURE

Beverly Romeo-Beehler, Auditor General

99-AGO-01

ATTACHMENTS

2015 Audited Financial Statements - Community Centres:

- Appendix 1: Financial Statements and Report to the Board of Management – 519 Church Street Community Centre
- Appendix 2: Financial Statements and Report to the Board of Management – Cecil Street Community Centre
- Appendix 3: Financial Statements and Report to the Board of Management – Central Eglinton Community Centre
- Appendix 4: Financial Statements and Report to the Board of Management – Community Centre 55
- Appendix 5: Financial Statements and Report to the Board of Management – Eastview Neighbourhood Community Centre
- Appendix 6: Financial Statements and Report to the Board of Management – Harbourfront Community Centre
- Appendix 7: Financial Statements and Report to the Board of Management – Scadding Court Community Centre
- Appendix 8: Financial Statements and Report to the Board of Management – Swansea Town Hall Community Centre
- Appendix 9: Financial Statements and Report to the Board of Management – Ralph Thornton Community Centre

Not available at time of preparation of this report:

- Appendix 10: Financial Statements and Report to the Board of Management – Applegrove Community Complex