



Community Centres – 2019 Audited Financial Statements

Date: October 8, 2020

To: Audit Committee

From: Auditor General

Wards: All

SUMMARY

The purpose of this report is to provide the Audit Committee and City Council with the 2019 audited financial statements of Community Centres.

The 2019 audited financial statements for the 10 Community Centres are presented to Audit Committee after approval by their respective Boards of Management. The external auditor, Welch LLP, advise that they have provided their comments on internal controls to some organizations 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 attached to this report.

RECOMMENDATIONS

The Auditor General recommends that:

1. City Council receive the 2019 audited financial statements of Community Centres attached to this report.

FINANCIAL IMPACT

The recommendation in this report has no financial impact.

DECISION HISTORY

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 2019 audited financial statements of the following nine Community Centres:

- 519 Church Street Community Centre
- Applegrove Community Complex
- Cecil Community Centre
- Community Centre 55
- Eastview Neighbourhood Community Centre
- Ralph Thornton Community Centre
- Scadding Court Community Centre
- Swansea Town Hall Community Centre
- Waterfront Neighbourhood Centre

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

The audit of the financial statements for the Central Eglinton Community Centre is still in progress at the time of this report.

CONTACT

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SIGNATURE

Beverly Romeo-Beehler
Auditor General

ATTACHMENTS

2019 Audited Financial Statements - Community Centres:

Attachment 1: Financial Statements – 519 Church Street Community Centre

Attachment 2: Financial Statements – Applegrove Community Complex

Attachment 3: Financial Statements – Cecil Community Centre

Attachment 4: Financial Statements – Community Centre 55

Attachment 5: Financial Statements and Report to the Board of Management – Eastview Neighbourhood Community Centre

Attachment 6: Financial Statements and Report to the Board of Management – Ralph Thornton Community Centre

Attachment 7: Financial Statements – Scadding Court Community Centre

Attachment 8: Financial Statements – Swansea Town Hall Community Centre

Attachment 9: Financial Statements – Waterfront Neighbourhood Centre