

## **Community Centres – 2022 and 2021 Audited Financial Statements and Status of Outstanding 2022 Audited Financial Statements**

**Date:** June 21, 2023  
**To:** Audit Committee  
**From:** Auditor General  
**Wards:** All

### **SUMMARY**

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The purpose of this report is to provide the Audit Committee and City Council with the 2022 audited financial statements of Community Centres and a status update on the outstanding 2022 and prior audited financial statements.

The 2022 audited financial statements for the 10 Community Centres are presented to Audit Committee after approval by their respective Boards of Management.

At this time, the audits of eight Community Centres have been completed, one was still in progress and another one had not yet started. Depending on when the remaining audits are completed, the Independent Auditor's Reports, accompanying financial statements and management control letters (where applicable) of those Community Centres will be presented at a subsequent meeting of the Audit Committee.

This report also presents the 2021 Independent Auditor's Report and accompanying financial statements and management letter for Scadding Court Community Centre.

### **RECOMMENDATIONS**

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The Auditor General recommends that:

1. City Council receive the 2022 audited financial statements and management letters, where applicable, for the Community Centres in attachments 1 to 8 to this report for information.
2. City Council receive the 2021 audited financial statements and management letter of Scadding Court Community Centre in attachment 9 to this report for information.

## **FINANCIAL IMPACT**

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The recommendation in this report has no financial impact.

## **DECISION HISTORY**

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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**

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### **2022 Audited Financial Statements:**

This report provides City Council with the 2022 audited financial statements, management letter (where applicable) and Independent Auditor's Report of the following Community Centres:

- 519 Church Street Community Centre
- Cecil Community Centre
- Central Eglinton Community Centre
- Community Centre 55
- Eastview Neighbourhood Community Centre
- Ralph Thornton Community Centre
- Swansea Town Hall Community Centre
- Waterfront Neighbourhood Centre

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

The audit of the 2022 financial statements for the Applegrove Community Complex was still in progress at the time of preparation of this report.

The audit of the 2022 financial statements for the Scadding Court Community Centre had not yet started at the time of preparation of this report:

### **Prior Audited Financial Statements:**

This report also provides City Council with the 2021 audited financial statements, management letter and Independent Auditor's Report for Scadding Court Community Centre.

## CONTACT

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## SIGNATURE

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Tara Anderson  
Auditor General

## ATTACHMENTS

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### **2022 Audited Financial Statements - Community Centres:**

Attachment 1: Financial Statements and Report to the Board of Management –  
519 Church Street Community Centre

Attachment 2: Financial Statements and Report to the Board of Management – Cecil  
Community Centre

Attachment 3: Financial Statements – Central Eglinton Community Centre

Attachment 4: Financial Statements and Report to the Board of Management –  
Community Centre 55

Attachment 5: Financial Statements – Eastview Neighbourhood Community Centre

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

Attachment 7: Financial Statements and Report to the Board of Management –  
Swansea Town Hall Community Centre

Attachment 8: Financial Statements – Waterfront Neighbourhood Centre

### **2021 Audited Financial Statements - Community Centre:**

Attachment 9: Financial Statements and Report to the Board of Management –  
Scadding Court Community Centre