



To: Toronto Public Library Board – April 8, 2002

From: City Librarian

Subject: **Toronto Public Library – Management Letter**

Purpose:

To advise the Toronto Public Library Board of the issues raised by Ernst & Young, the external Auditors, in their Management Letter dated March 18, 2002 and management's response to these issues.

Funding Implications and Impact Statement:

Not applicable.

Recommendation:

It is recommended that the Toronto Public Library Board receive for information the Toronto Public Library – Management Letter.

Background:

The Auditors' Management Letter is prepared annually. It identifies internal control and other management concerns. These issues generally result from observations made during the course of the audit. Library staff's response is included in the Management Letter.

Contact:

Larry Hughsam, Acting Director, Administration; Tel: 416-397-5946; Fax: 416-393-7115;  
E-mail: [lhughsam@tpl.toronto.on.ca](mailto:lhughsam@tpl.toronto.on.ca)

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City Librarian

List of Attachments:

Letter from Ernst & Young dated March 18, 2002