



City of Toronto Audit Services

Appendix I

Toronto Public Library Review of Year-end Spending, Fleet Maintenance, Use of Consultants, and Budgets for Maintenance and Repairs

Summary of Observations, Recommendations and Management Comments

Observation/Conclusion	City Auditor's Recommendation	City Librarian's Comments
<p><u>Fleet Maintenance and Usage</u></p> <p>The Toronto Public Library uses the City's Fleet Management Services for most of its repairs and maintenance. For services that cannot be accommodated by Fleet Management Services, the Library takes its vehicles directly to external garages that may be also used by the City. However, there are no City-negotiated rates established for the service of Library vehicles at these external garages.</p>	<p>(1) The City Librarian request Fleet Management Services to negotiate City-rates at external garages for services on Library vehicles that cannot be accommodated by Fleet Management Services. In such cases, Fleet Management Services could authorize the Library to take its vehicles directly to approved external garages.</p>	<p>The Library is already in negotiations with the Fleet Management Services for this service.</p>



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<p><u>Use of Consultants</u></p> <p>Past practice of using pre-qualified architects has been replaced with an open competitive process, in line with the City's policy on the selection and hiring of consultants.</p> <p>With the introduction of new categories for reporting consulting fees according to City guidelines, some confusion arose in the reallocation of costs to those categories. Staff has since adjusted the accounts to conform to the new City guidelines.</p>	<p>(2) The City Librarian ensure that the new policy on the selection and hiring of consultants, including the required approvals, be implemented on all new projects.</p> <p>(3) The City Librarian direct staff to record and report consulting expenditures consistently in accordance with the guidelines provided by the City.</p>	<p>The new policy for the selection and hiring of consultants has been followed at the Library since the fall of 2001. The policy was adopted by the Toronto Public Library Board at its meeting on April 8, 2002.</p> <p>Training has been provided to staff and the recording and reporting of consulting costs is in accordance with the City's guidelines.</p>



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<p><u>Operating and Capital Budgets for Maintenance and Repairs</u></p> <p>There are no written guidelines on the minimum dollar limits or nature of expenditures for individual projects to be included in the multi-branch capital programs. Some minor expenditures for work that could be considered as routine maintenance were charged to the multi-branch capital programs.</p>	<p>(4) The City Librarian, in consultation with the City's Chief Financial Officer and Treasurer, establish written guidelines on the dollar limits and nature of expenditure for individual projects to be included in multi-branch capital programs. In addition, the use of multi-branch programs be reviewed to ensure that they meet the criteria for inclusion in the capital program.</p>	<p>Minimum dollar limits will be set for projects to be included in the multi-branch programs. The Library's multi-branch capital programs will be reviewed with the Chief Financial Officer and Treasurer.</p>