

**Results of Follow-up of Previous Audit
Recommendations**

Date:	May 28, 2008
To:	Toronto Public Library Board
From:	Auditor General
Wards:	All
Reference Number:	

SUMMARY

This report provides the results of the Auditor General's follow-up on outstanding audit recommendations contained in our report dated May 29, 2006 entitled "Fines and Income Review – Toronto Public Library."

The result of our review indicate that management has implemented many of the recommendations made in the audit report. Audit recommendations fully implemented are listed in Attachment 1. Audit recommendations not fully implemented, as well as management's comments and respective action plans are included in Attachment 2. Recommendations considered not fully implemented will be carried forward to our next follow-up review in 2009.

We noted annualized savings were achieved by the Library of \$150,000 through re-negotiation of the photocopy contract and savings of \$50,000 through harmonization of the janitorial supplies contract with City rates.

FINANCIAL IMPACT

There is no financial impact resulting from the receipt of this report.

ISSUE BACKGROUND

The Auditor General conducts an annual follow-up process to ensure management has taken appropriate action to implement recommendations contained in audit reports.

In accordance with the Auditor General’s Work Plan, we have reviewed the status of outstanding audit recommendations previously made in our report dated May 29, 2006 entitled “Fines and Income Review – Toronto Public Library.”

We conducted this follow-up audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

COMMENTS

The follow-up review process requires that management provide the Auditor General with a written response on the status of each recommendation contained in audit reports. For those recommendations noted as implemented, we performed audit work to ensure the accuracy of management’s assertions. Where management indicated that a recommendation was not implemented audit work was not conducted.

Table 1 reflects the results of our current follow-up on audit recommendations for the Toronto Public Library.

TABLE 1:

RESULTS OF THE CURRENT REVIEW

Report Title and Date	Total No. of Recs.	Previously Reported		Results of Current Review		
		Fully Implemented	Not Applicable	Fully Implemented	Not Fully Implemented	Not Applicable
Fines and Income Review – Toronto Public Library	32	--	--	24	8	--
Total	32	--	--	24	8	--

TABLE 2:

**PERCENTAGE OF RECOMMENDATIONS IMPLEMENTED FOR REPORTS
ISSUED BETWEEN JANUARY 1, 1999 AND JUNE 30, 2007**

Status of Recommendations	For Reports Issued:	
	June 30, 2007	Dec. 31, 2005
Fully Implemented	24	--
Not Fully Implemented	8	--
No Longer Applicable	0	--
Total	32	--
Fully Implemented as a percentage of total number of applicable recommendations	75%	--

A listing of audit recommendations implemented by the Toronto Public Library is included in Attachment 1. Recommendations not fully implemented, along with management's comments and respective action plans are listed in Attachment 2 and will be carried forward to the next follow-up review.

A consolidated report will be tabled at the July 10, 2008 meeting of the Audit Committee on the results of the current follow-up of audit recommendations relating to the City's Agencies, Boards and Commissions for reports issued by the Auditor General's Office from January 1, 1999 to June 30, 2007. The results of the current follow-up review for the Toronto Public Library will be included in that report.

CONTACT

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SIGNATURE

Jeff Griffiths, Auditor General

ATTACHMENTS

Attachment 1: Toronto Public Library – Audit Recommendations – Fully Implemented
Attachment 2: Toronto Public Library – Audit Recommendations – Not Fully Implemented