



STAFF REPORT INFORMATION ONLY

19.

Results of Follow-up on Previous Audit Recommendations

Date:	April 6, 2009
To:	Toronto Public Library Board
From:	Auditor General
Wards:	All
Reference Number:	

SUMMARY

The Auditor General's Office conducts an annual follow-up review on the implementation of recommendations contained in audit reports issued since January 1, 1999. This report contains the follow-up results on the status of recommendations included in a report issued to the Toronto Public Library entitled "Fines and Income Review – Toronto Public Library."

Our review indicates that the Toronto Public Library has made progress in implementing outstanding audit recommendations. However, we noted that management is in the process of working through certain outstanding issues. We were advised that most of these will be resolved during 2009. Audit recommendations not fully implemented, as well as management's comments and action plan are included in Attachment 1 and will be carried forward to our next follow-up review.

FINANCIAL IMPACT

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

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 by the Auditor General to the 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 and 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 our audit reports. For those recommendations noted as implemented, audit work was conducted to ensure the accuracy of management assertions. Where management indicated that a recommendation was not implemented, audit work was not performed.

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

TABLE 1: FOLLOW-UP RESULTS

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 dated May 29, 2006*	32	24	--	--	8	--
Total	32	24	--	--	8	--

*Website link for the above report: www.toronto.ca/audit/2006/fines_income_review_final_may2006.pdf

Recommendations not fully implemented, together with management's comments and action plan are listed in Attachment 1 and will be carried forward to the next follow-up review.

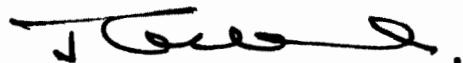
A report consolidating the results of our follow-up review of City Agencies, Boards and Commissions will be tabled at the June 22, 2009 Audit Committee meeting. The results of our follow-up review for the Toronto Public Library will be included in that report.

CONTACT

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SIGNATURE



Jeffrey Griffiths, Auditor General

ATTACHMENTS

Attachment 1: Audit Recommendations – Not Fully Implemented