

**CITY OF VAUGHAN**

**EXTRACT FROM COUNCIL MEETING MINUTES OF JUNE 15, 2009**

Item 1, Report No. 1, of the Audit and Operational Review Committee, which was adopted without amendment by the Council of the City of Vaughan on June 15, 2009.

**1 SUPPLEMENTAL REPORT REGARDING THE MAYOR'S  
CITY-RELATED EXPENSES FOR 2007**

**The Audit and Operational Review Committee recommends:**

- 1) That Clauses 1, 2 and 5 of the recommendation contained in the following report of the City Auditor, dated June 1, 2009, be approved;**
- 2) That Clauses 3 and 4 be referred to the City Auditor for a further report to be brought back to the Audit and Operational Review Committee; and**
- 3) That the following written submissions be received:**
  - a) Mr. Gino Ruffolo, 149 Fieldgate Drive, Vaughan, L6A 1K4, dated May 31, 2009; and**
  - b) Ms. Carrie Liddy, dated June 1, 2009.**

**Recommendation**

The City Auditor recommends:

1. That the original report (Report on the Mayor's City-related Expenses for 2007 dated December 3, 2008 (Attachment 1) be received;
2. That the Supplemental Report regarding the Mayor's City-Related Expenses for 2007 by the external auditing firm of Ernst & Young LLP (E&Y) be received;
3. That in response to recommendations 1, 2, 4, 8 in the E&Y Supplemental Report, "Policy 01.14" Council Budget Expenditure Policy:
  - i. Recommendation 1 – paragraph 4.1.6 be amended to include "fuel"
  - ii. Recommendation 2 – the summary page of the cellular phone bill indicating the cellular phone number and total charges relating to that phone number be submitted in support of the approved claim
  - iii. Recommendation 4 – the wording be clarified with respect to business meals to require both the original detailed restaurant invoice and the transaction slip submitted and that supporting documentation be expanded to include who attended and the business purpose
  - iv. Recommendation 8 – guiding principles be amended as follows: "2.10 – All Corporate and Council expenditures must be supported by appropriate documentation and original receipts."
4. That the Audit and Operational Review Committee provide direction on the following Recommendations from page 2 of the Supplemental Report regarding the Mayor's City-related expenses for 2007:
  - i. Recommendation 5 Entertaining Staff Members and Spouses
  - ii. Recommendation 6 York Region expenses
  - iii. Recommendation 7 Mayor and Repayment of Cellular Telephone Amounts
  - iv. Recommendation 9 Appropriate Action to be taken for non-compliance
  - v. Recommendation 10 Consumption of Alcohol at City funded business meals
  - vi. Recommendation 11 Attendance of Spouses at City-funded events.

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5. That appropriate Staff address recommendation 3 on page 2 of the Supplemental Report under the Code of Conduct for Municipal Employees.

#### **Economic Impact**

A Request for Proposal was issued to invite forensic auditing firms to submit a proposal on the conduct of an investigation on the Mayor's City-Related Expenses for 2007. The successful proposal was received from Ernst & Young LLP at a cost of \$40,774.29 (GST included).

Ernst & Young LLP presented their Original Report dated 03 December 2008. The Supplemental Report is dated May, 14 2009. The final cost is not known at this time.

#### **Communications Plan**

Ernst & Young LLP's Supplemental Report will be presented in open session at the Audit and Operational Review Committee meeting. Staff in consultation with Corporate Communications will develop appropriate communication materials.

#### **Purpose**

To present to the Audit and Operational Review Committee, the Supplemental Report regarding the Mayor's City-Related Expenses for 2007 prepared by the external independent Chartered Accountant firm of Ernst & Young LLP.

#### **Background - Analysis and Options**

The City's Internal Auditor was directed to arrange for an external audit of the Mayor's 2007 expenses. On December 5, 2008, Ernst & Young LLP presented their forensic audit report (Original Report dated 03 December 2008) on the Mayor's City-Related Expenses for 2007 to the Audit and Operational Review Committee.

At the meeting, a number of questions and concerns were raised regarding the report. Ernst & Young LLP were asked to do more work to address the original Terms of Reference as stated in the Request for Proposal. They were also asked to present their recommendations on their findings.

As a result, this Supplemental Report is presented to address the questions and concerns of all Members of Council.

The Supplemental Report is to be read in conjunction with the Original Report dated 03 December 2008.

#### **Relationship to Vaughan Vision 2020**

This report is consistent with the priorities previously set by Council and the necessary resources have been allocated and approved.

#### **Regional Implications**

Not applicable

#### **Conclusion**

The Supplemental Report regarding the Mayor's City-related expenses for 2007, prepared by Ernst & Young LLP, is to be presented to the Audit and Operational Review Committee on June 1, 2009.

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The Supplemental is to be read in conjunction with the Original Report dated 03 December 2008.

The Supplemental Report addresses the concerns and questions of Members of Council from the Original Report. The Supplemental Report specifically addresses the Terms of Reference of the engagement and provides their recommendations from their findings.

**Attachments**

1. Original Report dated December 3, 2008 (under separate cover. Copy available in the Clerk's office)
2. Supplemental Report regarding the Mayor's City-Related Expenses for 2007 prepared by Ernst & Young LLP.

**Report prepared by:**

Michael Tupchong, CA, CIA, CPA, CFE  
City Auditor

(A copy of the attachments referred to in the foregoing have been forwarded to each Member of Council and a copy thereof is also on file in the office of the City Clerk.)

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Item 2, Report No. 1, of the Audit and Operational Review Committee, which was adopted without amendment by the Council of the City of Vaughan on June 15, 2009.

**2                                    CONTINUOUS IMPROVEMENT PROGRAM – STATUS UPDATE**

(Referred Item)

The Audit and Operational Review Committee recommends:

- 1) That the recommendation contained in the following report of the Deputy City Manager/Commissioner of Finance & Corporate Services, dated December 5, 2008, be approved; and
- 2) That the presentation by the Commissioner of Community Services and the Director of Parks Operations and Forestry, and presentation material entitled, “Vaughan Sidewalk Winter Clearing Program”, dated June 1, 2009, be received.

Council, at its meeting of December 8, 2008, adopted the following Audit and Operational Review Committee recommendation (Item 2, Audit and Operational Review Committee Report No. 5):

That this matter be referred to the next Audit and Operational Review Committee meeting.

Report of the Deputy City Manager/Commissioner of Finance & Corporate Services, dated December 5, 2008

**Recommendation**

The Deputy City Manager/Commissioner of Finance & Corporate Services in consultation with the Commissioner of Community Services and the Commissioner of Legal & Administrative Services recommends:

That the following report be received for information purposes.

**Economic Impact**

There is no impact as a result of receiving this report.

**Communications Plan**

Staff will work with Corporate Communications and Human Resources to communicate these initiatives as part of a larger promotion of this initiative. The primary focus of the communication will be internal.

**Purpose**

To provide the Audit and Operational Review Committee with a status report with respect to the Continuous Improvement Program.

**Background - Analysis and Options**

In 2007 Council amended the Audit Committee Terms of Reference and renamed the Committee the Audit and Operational Review Committee. There was a intent to go beyond a traditional internal audit program. To support the expanded role of the Committee, staff recommended the City formally engage in a continuous improvement program. This was approved in June 2008.

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The core of the Continuous Improvement Program will be a series of detailed process and business model reviews directed at specific City services. The results generated by these reviews would be a combination of re-engineered service delivery processes (i.e. efficiency, value for money and service focused) and business models designed to achieve measurable service quality and productivity targets on an ongoing basis. Any excess resources identified by the program could be utilized or deployed against emerging City service delivery demands – an important aspect given Vaughan's growth driven service demand pressures and the ongoing challenges associated with building a sustainable City-wide service delivery business model. The program would be staged according to a coverage plan over the next few years.

A critical step in the implementation of the proposed program is the identification of City services to participate in the detailed process and business model review. The identification process will be premised on selection criteria based on opportunities to implement a high value added performance improvement program and re-engineering "theme" across the corporation. Departments will have the benefit of external resources and expertise to undertake the reviews.

For example across the City there are numerous property tax supported service delivery processes which involve a series of repetitive service delivery or maintenance activities. These activities are delivered day after day in a similar fashion – often across multiple locations or to similar assets. Examples include winter road and sidewalk maintenance, park and sports field maintenance, facility maintenance, horticulture and tree maintenance, road platform and roadside preventative maintenance and by-law enforcement complaint responses. These are areas where methodologies and processes can be developed that could have a broader application across the City.

To provide support and the necessary expertise, the performance improvement program has utilized external resources, however the reviews are being undertaken "hand-in-hand" with the respective department. The success of the program is dependent on the engagement of management and front-line staff and their buy-in to the process and recommendations.

Common objectives that apply to most reviews include:

1. Opportunities to measure/optimize service delivery response times
2. Opportunities to measure/optimize staff utilization/productivity
3. Opportunities to re-engineer service delivery processes, workload tracking technologies, service level design & data collection, measurable performance targets

The approach taken by the reviews that have been completed or in process is inclusive and includes the following:

- Structured interviews
- Program logic model/mapping (inputs/outputs/outcomes)
- Performance measurement trend analysis
- Business process re-engineering workshops
- Peer municipality practices review
- Independent 3<sup>rd</sup> party review & improvement recommendations

To-date one project has been completed and two (2) projects are in process. They are as follows:

- i) Parks Winter Sidewalk Program (Complete)
- ii) By-law Department (In Process)
- iii) Parks Summer Maintenance Program (In Process)

A brief overview of each of these projects is provided in the following paragraphs.

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##### Parks Winter Sidewalk Program (Complete)

The Sidewalk Winter Clearing operations was identified as a service that would be appropriate to review as part of the Continuous Improvement Program. It was desirable to undertake and complete the review prior to the 2008/2009 winter season.

The objective of the review was three (3) fold:

- 1) Identify broad "system design" refinements;
- 2) Expand performance measures and target setting; and
- 3) Identify specific service delivery improvement opportunities.

The following is a high level summary of the results of the review.

##### Deployment of Snow Plows

Observation - The deployment of units did not reflect the difference in primary route kilometres and total route kilometres.

Action - Snow plow units were realigned to optimize utilization and performance. Additional units requested as part of the 2009 capital budget.

##### Response to Staff Call Outs

Observation - There is a consistent low response to staff call outs.

Action - Management is reviewing and considering options.

##### Unit Failure / Breakdown Frequency

Observation - High unit failure / breakdown is eroding performance. Incidence varies across zones.

- Action -
- Over time replace small units in the fleet with larger ones
  - Conduct workshops on unit driving and share best operating practices
  - Capture efficiencies associated with refuelling through the use of a roving refuelling unit, rather than the units returning to the yard
  - Implement stock piling of parts which frequently break down

##### Performance Reporting

Observation - There is a need for vigorous winter event performance reporting across each of the three zones (East, West, North) with specific, mandatory data requirements on a consistent basis.

Action - Performance measures developed and will be applied across all zones  
Data to be derived from GPS devices.

This review is now complete and staff are implementing the recommendations.

##### By-law Department (In Process)

A discussion with the Director of Enforcement Services and the Commissioner of Legal & Administrative Services was organized. The purpose of the meeting was to provide background information with respect to the Continuous Improvement Program and discuss opportunities for undertaking a review in the By-law Department.

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The opportunity to access corporate funding and participate in the program was positively received. A project has been initiated with the objective of identifying opportunities to measure/optimize service delivery response times, optimize staff utilization in the By-law Department.

This review has commenced and is expected to be completed in early April 2009.

Parks Summer Maintenance Program (In Process)

A review of the Parks summer maintenance services is a logical extension of the continuous improvement project which has been completed for the Parks – Sidewalk Winter Clearing program. This review has commenced and also expected to be completed by early April 2009.

**Relationship to Vaughan Vision 2020/Strategic Plan**

This report is consistent with the priorities previously set by Council and the necessary resources have been allocated and approved.

**Regional Implications**

Not applicable

**Conclusion**

This program is continuous and further status reports will come forward as areas for review are identified and work is completed.

**Attachments**

None

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Item 3, Report No. 1, of the Audit and Operational Review Committee, which was adopted without amendment by the Council of the City of Vaughan on June 15, 2009.

### **3**                    **CITY OF VAUGHAN COUNCIL EXPENSE DISCLOSURE POLICY**

(Referred Item)

**The Audit and Operational Review Committee recommends that this matter be referred to staff for a report.**

Council, at its meeting of February 3, 2009, adopted the following Committee of the Whole recommendation (Item 17, Committee of the Whole, Report No. 2):

- 1) That the recommendation contained in the following report of Councillor Di Vona, Chair – Budget Committee, dated January 13, 2009, be approved; and
- 2) That the following be referred to the next Audit and Operational Review Committee:
  - 1) That the City of Vaughan make available on the City of Vaughan website, all expense reports and supporting backup for the Mayor and Members of Council and all Council Executive Assistants and Council support staff beginning with expense reporting of January 2009; and
  - 2) That the City Manager, in consultation with the appropriate staff, report to the Council meeting of February 3, 2009 on the implementation plan as to when these reports will be made available on the City website, and to submit a revised Council Expenditure Transaction Report to be placed on the website.

Report of Councillor Di Vona, dated January 13, 2009

#### **Recommendation**

Councillor Bernie Di Vona, Chair - Budget Committee recommends:

1. That the recommendations contained in the following report be approved;
2. That the City of Vaughan Information and Technology Department immediately make available on the City of Vaughan website “Council Expenditure Report” and the “Detailed Council Expenditure Transaction Report” (Attachment #1 & # 2) for Mayor & Members of Council; and
3. That the City of Vaughan forward this recommendation to the Province of Ontario for their consideration to amend the Municipal Disclosure Act to provide for more timely, relevant and detailed information to taxpayers.

#### **Economic Impact**

N/A.

#### **Communications Plan**

Corporate Communications be directed to draft the necessary news release

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#### **Purpose**

This policy will serve to demonstrate leadership & promote good and effective governance within an environment of enhanced transparency and accountability.

#### **Background - Analysis and Options**

The City of Vaughan Budget Committee terms of reference defined responsibility is to “examine and monitor budget variances approved by Council to the current year’s capital and operating budgets”.

The City of Vaughan has developed a formula to determine individual total budgets for the Mayor and Members of Council and approved on an annual basis within the total operating and capital budget.

The current budgetary policy of the City of Vaughan is that each member of Council will have an approved total budget and they will allocate where and how much is spent on individual types of expenses. It must be noted this includes controllable and non controllable expenses.

Each Member of Council is responsible to monitor and work within their approved budget and any variances therein.

The City of Vaughan Finance Department makes available through the intranet or internal reporting system the Council Expense Reports and each and every Member of Council is responsible to work directly with Finance Department to ensure completeness and accuracy.

The City of Vaughan internal communication system (VIBE) has been developed to provide Mayor and Members of Council with their total annual budget; actual expenses ytd; budget year to date; variance ytd and amount remaining for the year; and detailed transaction register providing the explanation and source of each transaction by source and purpose.

This recommendation now intends to have the City of Vaughan website to make available the report on a monthly basis.

The City of Vaughan Council Expense Disclosure Policy will have the following benefits:

1. Timely disclosure. The report will be produced MONTHLY. Currently, the Municipal Disclosure Act only requires municipalities to report on an annual basis. As a result, the current policy would require municipalities to report 2008 Council expenses by April 30, 2009. Note: Municipalities provide annual reporting and some municipalities such as the City of Toronto provides quarterly council expense reporting. No municipality has provided monthly reporting as per the survey of 25 municipalities.
2. Accessibility. Council Expense Reports will be available on [www.vaughan.ca](http://www.vaughan.ca). Many municipalities only produce an annual report and not separated from normal municipal businesses.
3. Actual Spending Information. The Council Expense Report is precedent setting as it is the only that provides actual spending by expenditure account, i.e. salaries, benefits, meals, etc. Some municipalities have grouped together expenses and not provided detail by each expenditure account.

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#### Item 3, Audit & Oper Rev Report No. 1 – Page 3

4. Expenditure Control Capability. The Council Expense Report is precedent setting as it provides for the first time detailed budget by type of accounts and compared actual the actual expense by type of account. So, each Member of Council will be required to plan his/her work plan in advance to track their actual to budgetary performance. For example, travel will be planned and shown separately.
5. Full Disclosure. The detailed council expenditure transaction report provides a detailed listing by each and every transaction with the source and comments made as to the purpose. For example, "Bell Mobility- June 2008 \$156.12". A review of the City of Toronto has currently upgraded their financial reporting and includes quarterly reporting and also some detailed expenditure disclosure. No municipality provides detailed monthly actual expenses and detailed disclosure.
6. Automated/Cost Efficient. This report is fully automated and requires no interface or manual changes or manipulation by clerical staff. Some municipalities do provide Council expense reporting but their reports are manually produced and expense accounts are grouped together which dilutes the information.
7. Completeness. The report will be all inclusive as it will also provide full disclosure of Council Corporate Expenditures as these are additional costs not allocated directly to a Member of Council, e.g. photocopier and alterations to Council Offices. A review of 25 municipalities has shown that no other municipality has disclosed separately other expenses incurred by their Council. Municipalities also differ as to what they include or exclude in their reporting.
8. Accountability/Transparency. Currently, expense reports have only been accessible through Freedom of Information (FOI) type requests. This policy will make the report online accessible.

#### Relationship to Vaughan Vision 2020/Strategic Plan

Demonstrate Leadership & Promote Effective Governance. To advocate and influence policies and programs at all levels of government, promoting accountability, civic engagement and transparency.

#### Regional Implications

N/A

#### Conclusion

The City of Vaughan will be demonstrating leadership & promoting good and effective governance within an environment of enhanced transparency and accountability. This policy will serve to both advocate and influence policies and programs at all levels of government, promoting accountability, civic engagement and transparency. Taxpayers have a right to know who, where and why their tax dollars are being spent.

#### Attachments

1. Council Expenditure Report
2. Detailed Council Expenditure Transaction Report
3. Council Corp Rev. & Expenditure Report

#### Report prepared by:

Councillor Bernie Di Vona, ext. 8339

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(A copy of the attachments referred to in the foregoing have been forwarded to each Member of Council and a copy thereof is also on file in the office of the City Clerk.)

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Item 4, Report No. 1, of the Audit and Operational Review Committee, which was adopted without amendment by the Council of the City of Vaughan on June 15, 2009.

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**4                    COMMUNICATION FROM MAYOR LINDA JACKSON – PROPOSAL FOR  
AMENDMENTS TO CURRENT CITY OF VAUGHAN EXPENSE POLICIES FOR  
COUNCIL AND STAFF  
(Referred Item)**

**The Audit and Operational Review Committee recommends that this matter be referred to staff for a report.**

Council, at its meeting February 3, 2009, adopted the following Committee of the Whole (Working Session) recommendation (Item 4, Committee of the Whole (Working Session), Report No. 1):

That the memorandum from Mayor Linda Jackson, dated January 12, 2009, be received and referred to the next Audit and Operational Review Committee meeting and that all Members of Council be notified when this matter is to be considered by the committee.

Attachment: Memorandum from Mayor Linda Jackson, dated January 12, 2009.

(A copy of the attachments referred to in the foregoing have been forwarded to each Member of Council and a copy thereof is also on file in the office of the City Clerk.)

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Item 5, Report No. 1, of the Audit and Operational Review Committee, which was adopted without amendment by the Council of the City of Vaughan on June 15, 2009.

**5 INFORMATION ON THE INTERNAL AUDIT OF THE VAUGHAN PUBLIC LIBRARIES**

**The Audit and Operational Review Committee recommends approval of the recommendation contained in the following report of the City Auditor, dated June 1, 2009:**

**Recommendation**

The City Auditor recommends:

That the Audit and Operational Review Committee receive the information that the Internal Audit of the Vaughan Public Libraries was completed in October 2008; and that the Internal Audit Reports of The Vaughan Public Libraries (one Open and one Confidential) were presented to the Board of Directors of the Vaughan Public Libraries on October 16, 2008.

**Economic Impact**

The recommendations suggested by the auditor and the implementation of corrective actions in the audit report, will improve the effectiveness of risk management, control and governance processes of the department. Some impact will be economic and will be measurable in dollar terms, while others will provide intangible benefits which may not be measurable. Other benefits will be an improvement in the efficiency and effectiveness in the operations of the department. Internal Audit adds value to all areas of City activity which are audited.

**Communications Plan**

This report will be available to the public through the City of Vaughan's website.

**Purpose**

To provide information to the Audit and Operational Review Committee that the Internal Audit Reports of The Vaughan Public Libraries (one Open and one Confidential) were presented to the Board of Directors of the Vaughan Public Libraries on October 16, 2008.

There are no attachments to this report.

**Background - Analysis and Options**

1. The audit was part of the 3 year risk-based Internal Audit Work Plan which was approved by the Audit and Operational Review Committee.
2. The City Auditor performed the internal audit of the Vaughan Public Libraries, completing the report in October, 2008.
3. Two audit reports were prepared. One was for open session and the other was for discussion in closed session due to the confidentiality of the information.
4. A number of recommendations were made for improvement in internal control, corporate governance and risk management.
5. The Chief Executive Officer of the Vaughan Public Libraries has to-day informed the City Auditor that actions have been taken to implement a number of the recommendations and actions are still being taken to address other issues raised.

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**Relationship to Vaughan Vision 2020**

This report is consistent with the priorities previously set by Council and the necessary resources have been allocated and approved.

**Regional Implications**

Not applicable

**Conclusion**

1. This is to inform the Audit and Operational Review Committee that the Internal Audit Reports of the Vaughan Libraries (one Open and one Confidential) were presented to the Board of Directors of the Vaughan Public Libraries on October 16, 2008.
2. The Chief Executive Officer has responded favourably to all observations and recommendations in the Internal Audit Report. Staff is implementing the recommendations.
3. When all corrective actions are implemented, (1) internal controls will be improved, (2) the quality of performance in carrying out assigned responsibilities will be enhanced, (3) the department/operation will operate more effectively and efficiently and (4) the Internal Audit department will have added value to the organization and assisted members of the organization in the effective discharge of their responsibilities.

**Attachments**

There are no attachments.

**Report prepared by:**

Michael Tupchong, CA, CIA, CPA, CFE  
City Auditor

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Item 6, Report No. 1, of the Audit and Operational Review Committee, which was adopted without amendment by the Council of the City of Vaughan on June 15, 2009.

**6 INFORMATION ON THE INTERNAL AUDIT OF PIERRE BERTON FURNITURE AND  
EQUIPMENT**

**The Audit and Operational Review Committee recommends approval of the recommendation contained in the following report of the City Auditor, dated June 1, 2009:**

**Recommendation**

The City Auditor recommends:

That the Audit and Operational Review Committee receive the information that the Internal Audit of Pierre Berton Furniture and Equipment was completed in October 2008; and that the Internal Audit Report of Pierre Berton Furniture and Equipment was presented to the Board of Directors of the Vaughan Public Libraries on October 16, 2008.

**Economic Impact**

The recommendations suggested by the auditor and the implementation of corrective actions in the audit report, will improve the effectiveness of risk management, control and governance processes of the department. Some impact will be economic and will be measurable in dollar terms, while others will provide intangible benefits which may not be measurable. Other benefits will be an improvement in the efficiency and effectiveness in the operations of the department. Internal Audit adds value to all areas of City activity which are audited.

**Communications Plan**

This report will be available to the public through the City of Vaughan's website.

**Purpose**

To provide information to the Audit and Operational Review Committee that the Internal Audit Report of Pierre Berton Furniture and Equipment was presented to the Board of Directors of the Vaughan Public Libraries on October 16, 2008.

There are no attachments to this report.

**Background - Analysis and Options**

1. The audit was part of the 3 year risk-based Internal Audit Work Plan which was approved by the Audit and Operational Review Committee.
2. The City Auditor performed the internal audit of Pierre Berton Furniture and Equipment, completing the report in October, 2008.
3. A number of recommendations were made for improvement in internal control, corporate governance and risk management.
4. The Chief Executive Officer of the Vaughan Public Libraries has to-day informed the City Auditor that action have been taken to implement a number of the recommendations and action are still being taken to address other issues raised.

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**Relationship to Vaughan Vision 2020**

This report is consistent with the priorities previously set by Council and the necessary resources have been allocated and approved.

**Regional Implications**

Not applicable

**Conclusion**

1. This is to inform the Audit and Operational Review Committee that the Internal Audit Report of Pierre Berton Furniture and Equipment was presented to the Board of Directors of the Vaughan Public Libraries on October 16, 2008.
2. The Chief Executive Officer has responded favourably to all observations and recommendations in the Internal Audit Report. Library staff is implementing the recommendations.
3. When all corrective actions are implemented, (1) internal controls will be improved, (2) the quality of performance in carrying out assigned responsibilities will be enhanced, (3) the department/operation will operate more effectively and efficiently and (4) the Internal Audit department will have added value to the organization and assisted members of the organization in the effective discharge of their responsibilities.

**Attachments**

There are no attachments.

**Report prepared by:**

Michael Tupchong, CA, CIA, CPA, CFE  
City Auditor