

## **AUDIT AND OPERATIONAL REVIEW COMMITTEE - JUNE 1, 2009**

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

#### **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.

### **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

Respectfully submitted,

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