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## City of Toronto 1998 budget information

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## Section A

### Program Purpose

- To conduct operational audits, defined as evaluating the management of public funds and resources from a standpoint of economy, efficiency and effectiveness and to recommend operating improvements.
- To evaluate the procedures used by management to measure and report on program effectiveness. A review of the results of such programs or activities will include an evaluation relating to the results or benefits achieved, and whether the programs or activities are meeting established objectives.

### Full Time Equivalent (FTE) Summary

	1997 FTEs	1998 Approved FTEs
<b>Total Audit Services Program</b>	<b>50.6</b>	<b>20</b>

### Key Business Activities

The budget year 1998 is a transition year and will include a combination of 1997 financial attest audit responsibilities as well as responsibilities relating to a new 1998 mandate. The key business activities will include the following:

- Attest audits of the former Municipality of Metropolitan Toronto and its local boards, agencies and commissions for the year ended December 31, 1997.
- Attest audits of the former City of Toronto and its local boards, agencies and commissions for the year ended December 31, 1997.
- Co-ordination of the statutory 1997 audits of the former area municipalities.
- Operational/Value for Money audits
- Internal control evaluations
- Compliance audits
- Evaluation of effectiveness measures
- Evaluation of administrative controls during the transition period

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at each of the amalgamating municipalities in order to ensure that current controls are appropriate.

- Evaluation of administrative controls during the transition period at each of the amalgamating local boards, agencies and commissions.
- Restructuring of the Department to accommodate its revised mandate. There will be significant staffing implications in this regard.
- Co-ordination of the request for proposal process in terms of the 1998 attest audit process.
- Other audit responsibilities and projects as identified.
- Preparation of a long term (3 years) work plan.

## Section B

### Key Service Level Indicators

Key Indicators	1997	1998
Attest Audit reports	97	97
Management letters	21	25
Internally initiated reviews	1	*
Externally initiated reviews	3	*

\*To be determined.

#### Benchmarks:

In benchmarking the costs of the Audit Department, an estimate of the Audit Department's 1999 budget has been used as 1999 is more representative of a "normal" years operating expenses.

	Municipal Operating Budget(\$000's)	Internal Audit Costs	Operating Audit Costs as a % of Municipal Operating Budget
<b>City of Toronto</b>	<b>\$6,000,000</b>	<b>\$1,747,000</b>	<b>0.03</b>
Ottawa/Carleton	1,100,000	587,000	0.05
Calgary	820,000	1,113,000	0.14
Edmonton	706,000	962,000	0.14
Winnipeg	683,000	627,000	0.09
Ottawa	316,000	600,000	0.19
New York	33,400,000	11,520,000	0.03
Los Angeles County	14,300,000	7,700,000	0.05
Philadelphia	5,400,000	6,547,000	0.12
Houston	4,500,000	740,000	0.02
San Francisco	3,200,000	1,200,000	0.04

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Detroit	2,400,000	2,400,000	0.10
Seattle	1,830,000	700,000	0.04

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