DECISION/DIRECTION NOTE

Title: Closure of Recreation Division Report

Date Prepared: December 8, 2020

Report To: Audit Committee

Councillor and Role: N/A

Ward: N/A

Decision/Direction Required:

To approve the removal of the H.G.R. Mews Community Centre and Wedgewood Park Recreation Centre (Cash Handling, Petty Cash, Sales and Attendance Reporting) audit report (Assignment #14-01) from Internal Audit's follow-up list.

Discussion – Background and Current Status:

Current practice of the Office of the City Internal Auditor is to remove a report from the follow-up list after five years. The reasons for this practice are:

- changes occurring in an area over five years (i.e. new management, systems, processes, etc.) can make recommendations outdated
- perceived lack of importance of recommendations that are not acted upon over such a long period
- lack of resources available to internal audit that could be better spent in other areas

Management indicates the recommendations made in the H.G.R. Mews Community Centre and Wedgewood Park Recreation Centre (Cash Handling, Petty Cash, Sales and Attendance Reporting) audit report are now substantially implemented (i.e. 95%). Three recommendations remain outstanding and management have provided action plans for their implementation. To ensure audit resources are optimally utilized it is now recommended to remove this report from the follow-up list.

Key Considerations/Implications:

1. Budget/Financial Implications: N/A

2. Partners or Other Stakeholders: N/A

3. Alignment with Strategic Directions/Adopted Plans: N/A
4. Legal or Policy Implications: N/A
5. Privacy Implications: N/A
6. Engagement and Communications Considerations: N/A
7. Human Resource Implications: N/A
8. Procurement Implications: N/A
9. Information Technology Implications: N/A
10. Other Implications: N/A

Recommendation:
That Council approve the removal of the H.G.R. Mews Community Centre and Wedgewood Park Recreation Centre (Cash Handling, Petty Cash, Sales and Attendance Reporting) audit report from Internal Audit's follow-up list.

Prepared by: Sean Janes, City Internal Auditor
Approved by: Sean Janes, City Internal Auditor

Report Approval Details

Document Title:	Closure of Recreation Division Report.docx
Attachments:	
Final Approval Date:	Dec 11, 2020

This report and all of its attachments were approved and signed as outlined below:

Kevin Breen - Dec 11, 2020 - 3:10 PM