

**Management’s Response to the Auditor General’s Report on Parks, Forestry and Recreation -
Review of Internal Controls at the East York Curling Club**

<u>Rec No</u>	<u>Recommendation</u>	Agree (X)	Disagree (X)	<u>Management Comments:</u> <i>(Comments are required only for recommendations where there is disagreement.)</i>	<u>Action Plan/ Time Frame</u>
1.	The General Manager of Parks, Forestry and Recreation, evaluate the City’s ongoing role in the management of facilities such as the East York Curling Club. The evaluation determine the most effective operating model taking into account community involvement in the facility as well as the management of core programs and other ancillary services.	X			<ul style="list-style-type: none"> - Community Recreation Staff will meet with the Club to discuss the report and operating options for 2010-2011 in third quarter 2010. - The preferred model is a permit arrangement. The Club will take out permits for all programs and league play and administer. - An RFP will be initiated immediately for food & beverage concession.
2.	The General Manager of Parks, Forestry and Recreation, develop an accountability framework which includes formal operating agreements for groups operating programs at any City owned curling facility.	X			<ul style="list-style-type: none"> - Based on the option selected in Recommendation 1, the appropriate agreements for the East York Curling Club will be prepared for Committee/Council approval. - A ‘below market rent’ (BMR) agreement with Tam Heather Curling Club is currently under negotiation. The Division will begin a review of the Leaside Curling Club operating model.

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3.	<p>The General Manager of Parks, Forestry and Recreation, until such time as a different operating model is implemented, request that the members of the Club’s volunteer Executive Board:</p> <p>a. Provide a financial report on a periodic basis, regarding funds held in the Board’s bank accounts and the expenditures made using these funds.</p> <p>b. Provide access, upon request, to review documents and records to substantiate the completeness of receipts and the appropriateness of expenditures.</p>	X			<p>- The Division will meet with the East York Curling Club to advise them of these directions prior to the 2010-2011 season in third quarter 2010.</p>

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4.	The General Manager of Parks, Forestry and Recreation review the internal control deficiencies identified at the East York Curling Facility and establish a process whereby such control deficiencies are reviewed and addressed by the Parks, Forestry and Recreation Compliance Unit.	X			- Pending the final decision on the governance model, implement a short term plan to manage control deficiencies.
5.	The General Manager of Parks, Forestry and Recreation review the recommendations contained in this report for applicability to the other two Parks, Forestry and Recreation curling facilities, and where appropriate, such recommendations be implemented.	X			- The Division will review the management letter and develop and implement controls that are appropriate based on the operating model selected.