

INFORMATION REPORT

TO: Chair and Members Audit, Finance and Administration Committee	WARD(S) AFFECTED: CITY WIDE
COMMITTEE DATE: December 9, 2013	
SUBJECT/REPORT NO: DARTS Review and the Evaluation of Value for Money Audit Program (AUD13039) (City Wide)	
SUBMITTED BY: Ann Pekaruk Director, Audit Services City Manager's Office	PREPARED BY: Ann Pekaruk (905) 546-2424 x4469
SIGNATURE:	

Council Direction:

On September 11, 2013, Council approved the Public Works Committee report item from the ATS Review Sub-Committee which directed that Audit Services carry out a value for money audit of the DARTS program. The 2013 Performance Audit Work Plan was to be adjusted in order to accommodate the review.

Information:

The 2013 Performance Audit Work Plan was approved by Council on July 12, 2013 and included seven projects. Two of these projects have been completed and two audits are in progress with completion expected before the end of the year. However, to carry out Council's direction, the balance of the projects (three reviews) will not be undertaken in the annual period ending March 31, 2014.

Committee and Council had previously indicated that an evaluation of the value for money audit program would be conducted at the end of each year of the three year pilot in order to assess whether the program would continue to receive funding based on the results of the work carried out.

Preliminary planning of the value for money audit of DARTS, which involves addressing specific questions posed by the Sub-Committee as well as extensive consultation with several stakeholder groups, indicates approximately three to four months of work for both performance auditors. Bearing this in mind as well as the cancellation of three of the originally approved projects, there will be a significant effect on the ability of the Committee to assess the successes of the performance auditors and the program itself with results of slightly more than only half of the approved work plan completed by the March 31, 2014 evaluation date.

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