



Office of the Auditor General / Bureau du vérificateur général

**FOLLOW-UP TO THE 2008 AUDIT OF GOVERNANCE AND
COMPLIANCE WITH ACCESS MANAGEMENT AGREEMENT OF
THE SOUTHPOINTE COMMUNITY ASSOCIATION**

2010

**SUIVI DE LA VÉRIFICATION DE GOUVERNANCE ET CONFORMITÉ
AVEC L'ENTENTE DE GESTION DE L'ACCÈS DE L'ASSOCIATION
COMMUNAUTAIRE SOUTHPOINTE DE 2008**

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EXECUTIVE SUMMARY

Introduction

The Follow-up to the 2008 Audit of Governance and Compliance with Access Management Agreement of the Southpointe Community Association (SCA) was included in the 2010 Auditor General's Audit Plan, received by Council in June 2010.

The key findings of the original 2008 audit included:

- The last Access Management Agreement to Enter City of Ottawa Community Facilities between the City of Ottawa and Southpointe Community Association was dated July 20, 2004 and covered the period July 2004 to July 2005. This agreement was signed by the Southpointe Community Association but was not signed by the City of Ottawa. No Access Management Agreement has been signed covering subsequent years.
- Article 6.h of the Access Management Agreement requires SCA to visit and check the facility to ensure that users/organizations have secured the facility. The Acting Building Manager advised that these visits and checks are conducted regularly however there was no evidence of this as the Facility Inspection Form Pre & Post Event form is not used to document the visits and checks of the facility.
- While it is acknowledged that many grant recipient organizations are relatively small and in many cases volunteer based, there are some fundamental governance principles that the City needs to have in place to ensure adequate management and oversight of City funding. The intention is not to overburden recipients with bureaucracy and inflexible rules but rather to put in place basic governance practices to protect the interests of both the City and the recipient organization

Summary of the Level of Completion

1. The table below outlines our assessment of the level of completion of each recommendation as of July 19, 2011.

CATEGORY	% COMPLETE	RECOMMENDATIONS	NUMBER OF RECOMMENDATIONS	PERCENTAGE OF TOTAL RECOMMENDATIONS
LITTLE OR NO ACTION	0 – 24			
ACTION INITIATED	25 – 49			
PARTIALLY COMPLETE	50 – 74			
SUBSTANTIALLY COMPLETE	75 – 99			
COMPLETE	100	1, 2, 3, 4, 5, 6, 7	7	50%
TOTAL			14	100%

2. The table below outlines management’s assessment of the level of completion of each recommendation as applicable, as of May 16, 2011.

CATEGORY	% COMPLETE	RECOMMENDATIONS	NUMBER OF RECOMMENDATIONS	PERCENTAGE OF TOTAL RECOMMENDATIONS
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COMPLETE	100	1, 2, 3, 4, 5, 6, 7	7	50%
TOTAL			14	100%

It should be noted that no status on implementation was received from the Southpointe Community Association for recommendations 7-14 and as such these could not be assessed by the OAG.

Conclusion

The City has implemented the recommendations that pertain to its role in managing the Agreements. The Agreements have been updated to address the recommendations; however, some gaps still remain in the City’s enforcement of compliance to the Agreements. The degree of implementation of the recommendations that require action from the Southpointe Community Association could not be assessed due to lack of response from the Association.

Acknowledgement

We wish to express our appreciation for the cooperation and assistance afforded the audit team by management.

RÉSUMÉ

Introduction

Le Suivi de la vérification de gouvernance et conformité avec l'entente de gestion de l'accès de l'Association communautaire Southpointe de 2008 était prévu dans le Plan de vérification du vérificateur général reçu par le Conseil en juin 2010.

Les principales constatations de la vérification de 2008 sont les suivantes :

- La dernière entente de gestion de l'accès aux installations communautaires d'Ottawa entre la Ville d'Ottawa et l'Association communautaire Southpointe était datée du 20 juillet 2004 et couvrait la période de juillet 2004 à juillet 2005. Cet accord a été signé par l'Association communautaire Southpointe, mais non par la Ville d'Ottawa. Aucune entente de gestion de l'accès n'a été signée à l'égard des années subséquentes.
- L'article 6.h de l'entente de gestion de l'accès exige que l'ACS inspecte et vérifie les installations afin de s'assurer que les utilisateurs ou organismes les ont bien fermées à clé. Le gestionnaire d'immeuble par intérim affirme que ces inspections et vérifications sont faites périodiquement; toutefois, il n'est pas possible de le prouver, car on n'utilise pas les formulaires d'inspections des installations avant et après l'événement pour documenter ces inspections et vérifications.
- Tout en reconnaissant que de nombreux organismes bénéficiaires de subventions sont d'envergure relativement modeste et dans bien des cas, composés de bénévoles, la Ville doit se doter de quelques principes fondamentaux de gouvernance afin d'assurer la saine gestion et la surveillance adéquate du financement municipal. L'intention n'est pas de faire crouler les bénéficiaires sous le poids de la paperasserie et de règles inflexibles, mais plutôt de mettre en place des pratiques de base en matière de gouvernance afin de protéger les intérêts de la Ville et de l'organisation bénéficiaire.

Sommaire du degré d'achèvement

1. Le tableau ci-dessous présente notre évaluation du degré d'achèvement de chaque recommandation le 19 juillet 2011.

CATÉGORIE	POURCENTAGE COMPLÉTÉ	RECOMMANDATIONS	NOMBRE DE RECOMMANDATIONS	POURCENTAGE DU TOTAL DES RECOMMANDATIONS
PEU OU PAS DE MESURES PRISES	0 – 24			
ACTION AMORCÉE	25 – 49			
COMPLÉTÉE EN PARTIE	50 – 74			
PRATIQUEMENT COMPLÉTÉE	75 – 99			
COMPLÉTÉE	100	1, 2, 3, 4, 5, 6, 7	7	50 %
TOTAL			14	100 %

2. Le tableau ci-dessous présente l'évaluation de la direction concernant le degré de réalisation de chaque recommandation le 16 mai 2011.

CATÉGORIE	POURCENTAGE COMPLÉTÉ	RECOMMANDATIONS	NOMBRE DE RECOMMANDATIONS	POURCENTAGE DU TOTAL DES RECOMMANDATIONS
PEU OU PAS DE MESURES PRISES	0 – 24			
ACTION AMORCÉE	25 – 49			
COMPLÉTÉE EN PARTIE	50 – 74			
PRATIQUEMENT COMPLÉTÉE	75 – 99			
COMPLÉTÉE	100	1, 2, 3, 4, 5, 6, 7	7	50 %
TOTAL			14	100 %

Il est à noter que l'Association communautaire de Southpointe n'a pas communiqué l'état de mise en oeuvre des recommandations 7 à 14; par conséquent, le BVG n'a pu mener d'évaluation sur ces dernières.

Conclusion

La Ville a mis en pratique les recommandations qui concernent son rôle de gestion des ententes. La Ville a mis à jour les ententes pour tenir compte des recommandations, mais a encore des mesures à prendre pour assurer le respect des ententes. Il n'a pas été possible d'évaluer dans quelle mesure l'Association communautaire de Southpointe a pris les mesures nécessaires pour mettre en pratique les recommandations qui lui étaient adressées, faute de réponse de sa part.

Remerciements

Nous tenons à remercier la direction pour la coopération et l'assistance accordées à l'équipe de vérification.

1 INTRODUCTION

The Follow-up to the 2008 Audit of Governance and Compliance with Access Management Agreement of the Southpointe Community Association was included in the Auditor General's Audit Plan, received by Council in June 2010.

2 KEY FINDINGS OF THE ORIGINAL 2008 AUDIT

The key findings of the original 2008 audit included:

- The last Access Management Agreement to Enter City of Ottawa Community Facilities between the City of Ottawa and Southpointe Community Association was dated July 20, 2004 and covered the period July 2004 to July 2005. This agreement was signed by the Southpointe Community Association but was not signed by the City of Ottawa. No Access Management Agreement has been signed covering subsequent years.
- Article 6.h of the Access Management Agreement requires SCA to visit and check the facility to ensure that users/organizations have secured the facility. The Acting Building Manager advised that these visits and checks are conducted regularly however there was no evidence of this as the Facility Inspection Form Pre & Post Event form is not used to document the visits and checks of the facility.
- While it is acknowledged that many grant recipient organizations are relatively small and in many cases volunteer based, there are some fundamental governance principles that the City needs to have in place to ensure adequate management and oversight of City funding. The intention is not to overburden recipients with bureaucracy and inflexible rules but rather to put in place basic governance practices to protect the interests of both the City and the recipient organization.

3 STATUS OF IMPLEMENTATION OF 2008 AUDIT RECOMMENDATIONS

It should be noted that no status on implementation was received from the Southpointe Community Association for recommendations 7-14 and as such these could not be assessed by the OAG.

2008 Recommendation 1

That the City ensure that all Access Management Agreements are signed by a City of Ottawa representative.

2008 Management Response

Management agrees with this recommendation.

All Access Management Agreements will be reviewed for compliance by September 30, 2009.

SCA Response

SCA agrees with this recommendation. These papers have already been signed and already sent back to the City.

Management Representation of the Status of Implementation of Recommendation 1 as of May 16, 2011

All Access Management Agreements were reviewed to ensure they had been signed by a City of Ottawa representative.

Management: % complete *100%*

OAG's Follow-up Audit Findings regarding Recommendation 1

The City has ensured that all Access Management Agreements have been signed by a City of Ottawa representative.

Seventeen organizations are listed on the 2011 Access Management Agreements listing that was revised July 14, 2011. Management explained that one of these organizations was subject to a Recreation Service Delivery Agreement rather than an Access Management Agreement.

The Access Management Agreements for 15 of the 16 remaining organizations were reviewed, and found to be signed.

Although the title "Division Manager, Parks and Recreation" is printed under the signature line, the City's representative did not print their name. It was therefore difficult in some cases to ascertain whose signature was on the Agreement.

Management explained that one Agreement had not yet been received from the Association as they are unsure whether they would renew the contract.

OAG: % complete *100%*

2008 Recommendation 2

That the City and Southpointe Community Association enter into a new Access Management Agreement to cover the current period.

2008 Management Response

Management agrees with this recommendation.

A new agreement between the SCA and the City was executed on September 9, 2008. The Access Management Agreement was revised in 2004 and it now contains a clause specifying that agreements are automatically renewed until such time as the parties agree to revoke or amend the agreement.

SCA Response

The original agreement is still intact therefore it is operational and valid until further changes in Executive for SCA

Management Representation of the Status of Implementation of Recommendation 2 as of May 16, 2011

The Access Management Agreement was revised as a result of the review process to ensure consistency with the OAG's recommendations.

In January of 2010, Parks, Recreation and Culture department staff met with Access Management Holders and both parties signed the revised agreement.

Management: % complete *100%*

OAG's Follow-up Audit Findings regarding Recommendation 2

The Access Management Agreement between the City and Southpointe Community Association was signed and dated in January 2010. It contains a Renewal Clause that states that the Agreement is automatically renewed until such time as the parties agree to revoke or amend it.

OAG: % complete *100%*

2008 Recommendation 3

That the new Access Management Agreement clearly define the users/organizations and that any related guidelines be amended to conform to the terms and conditions of the Agreement.

2008 Management Response

Management agrees with this recommendation.

The Access Management Agreement template will be revised to comply with this recommendation by December 31, 2009.

SCA Response

SCA is concerned that due to the scope of this audit (not appropriate for small CA) the new a renewed policy with make the Volunteer positions for SCA executive more burdensome.

Management Representation of the Status of Implementation of Recommendation 3 as of May 16, 2011

The Access Management Agreement was revised and the words "users/organizations" were replaced by "contract holders" as it is the contract holders renting the facility who are required to sign the Community Building Facility Request and Rental Permit Booking Form.

Management: % complete *100%*

OAG's Follow-up Audit Findings regarding Recommendation 3

The Access Management Agreements that were signed in 2010 refer to “contract holders” whereas the previous Agreement referred to “users/organizations”.

Note that the clarity of the Access Management Agreement could be further improved by including a definition of “contract holder” as either the building manager or the user of the facility. Where requirements differ (as in management’s response to recommendation 7), it would also be prudent to distinguish between unfamiliar users who may pose a higher risk and those known users who have an established record of responsible facility use.

OAG: % complete *100%*

2008 Recommendation 4

That the City require for all users/organizations to provide the original signed copy of Annex B of the Access Management Agreement (the response to this recommendation should be developed in concert with the City Solicitor).

2008 Management Response

Management agrees with this recommendation.

Clause 3e of the Agreement requires that user groups sign and return Annex B to the Building Manager, and Clause 3f requires that the Building Manager provide the Department with original signed copies of Annex B annually. Management intends to revise the wording of Clauses 3e and 3f, by December 31, 2009, to more clearly identify responsibilities, and to modify Clause 3f to require the Building Manager to provide the City with Annex Bs on a quarterly basis. The City Solicitor has been consulted and concurs with this direction.

SCA Response

The SCA has a signed Annex B.

Management Representation of the Status of Implementation of Recommendation 4 as of May 16, 2011

In the revised version of the Access Management Agreement, Access Managers are asked to provide the City with copies of all signed Annex “Bs” semi-annually.

Management: % complete *100%*

OAG's Follow-up Audit Findings regarding Recommendation 4

The City does require all users/organizations to provide signed copies of Annex B and therefore the recommendation can be deemed fully implemented. However, the City does not have procedures in place to ensure all forms are in fact received.

Of the 16 organizations listed on the Access Management Agreement Listing, management was able to provide Annex B forms for 7 organizations. Each of these organizations has several users of the facility and as such Annex B forms are to be provided in each case. Of the organizations reviewed, signed Annex B forms were found in most but not all cases.

One organization included, a “Summary of Bookings”, indicating the user organization, contact, when the facility was used, the permit number, and the fee collected. Such a listing is not required by the Agreement and management indicated that, for all other organizations, it is not possible to know how many and which users used the facility. Thus, the City cannot be aware of how many Annex B forms and associated revenue it should be receiving. In addition, there is no specified recourse (such as a penalty or fine) to encourage the users/organizations to comply with regard to providing Annex B forms for all users of the each facility.

OAG: % complete *100%*

2008 Recommendation 5

That the Building Manager ensure all Building Request Forms are signed by the Building Manager and that the Building User initial each term and condition.

2008 Management Response

Management agrees with this recommendation.

The Building Managers will be instructed to seek initials for each term and condition on existing form. As part of a review and revision of all Access Management Agreement forms, Management will seek the City Solicitor’s input on the adequacy of a statement on the permit that would alleviate the need to have each term and condition initialed. Current permit includes “The undersigned agrees to abide by the terms and conditions stated on the back of this form”. The current permit includes a space for initialing next to each term and condition that could lead to the perception that the absence of initials indicates disagreement.

SCA Response

The Building Manager does have all renters sign the back copy of the rental agreement, for each spot beside each term of use. We do not allow anyone to not sign.

Management Representation of the Status of Implementation of Recommendation 5 as of May 16, 2011

The Facility Rental Permit and the Terms and Conditions were revised at the same time as the Access Management Agreement in order to make them more consistent with the Parks, Recreation and Culture documents.

Input from the City Solicitor's office indicated that there is no requirement for initialling each term and condition as long as the Terms and Conditions are attached to the rental permit/contract. As a result changes were made to the Terms and Conditions and they no longer contain a space for initials. The wording "The undersigned confirms they have received, read, understand and will abide by the conditions attached as Annex 'C' to this form." has been added to the signature block of the Facility Rental Permit to comply with legal advice.

Management: % complete *100%*

OAG's Follow-up Audit Findings regarding Recommendation 5

The Building Request Forms (Annex B) have been updated to include the wording as specified in Management's response above. The Terms and Conditions are no longer included on the form, and no longer include a space by each for an initial. In this way, the recommendation is no longer relevant. However, it should be noted that, in some cases, the old form continues to be used by some organizations. The City should ensure that these older forms are phased out.

OAG: % complete *100%*

2008 Recommendation 6

That the Building Manager provide a copy of Annex J for all user/organizations to the appropriate City of Ottawa officials.

2008 Management Response

Management agrees with this recommendation.

Management has contacted the Southpointe Community Association and they have agreed to provide the Department with signed copies of Annex J for all their users by September 30, 2009.

SCA Response

The SCA has submitted new signed contract for existing block users.

Management Representation of the Status of Implementation of Recommendation 6 as of May 16, 2011

As noted in the management response, the Southpointe Community Association provided City staff with signed copies of Annex J for all of their users.

Management: % complete *100%*

OAG's Follow-up Audit Findings regarding Recommendation 6

Annex J is no longer used as part of the Agreement. Instead the information and certification that were formerly included on Annex J are included with Annex B.

Annex J, that was included with the Agreement prior to it being updated was entitled “Key Control Information Sheet.” It asked for the following information:

- The facility
- Location used
- Access Management Holder
- Representative
- # Keys Provided
- Sign out date
- Permit reference number

Management explained that Annex J is no longer included with the Agreement or required to be completed. Instead, Annex B, the “Facility Rental Permit” has been updated to include a section entitled “Key(s) Information”. The following information is requested:

- The name of the representative,
- Key #,
- Sign out date,
- Deposit,
- Return date and time.

Because the other information requested on the former Annex J form is already included elsewhere on the Annex B form, the inclusion of this “Key” section on the Annex B form reduces redundancies while continuing to provide the information required by the former Annex J form.

OAG: % complete

100%

2008 Recommendation 7

That the Building Manager document the pre- and post-event inspections of the facility.

2008 Management Response

Management agrees with the intent of this recommendation.

Management supports pre and post event inspections and documentation for new, unknown user groups and for high-risk events where damage and loss are more likely to occur. Building Managers will be instructed to document these pre and post event inspections in those instances where they are completed.

Management does not believe, however, that inspections for bookings by known groups with an established record of responsible use of facilities are warranted. There are very low incidents of damages and injuries during regular user group use of City and Partner facilities. Pre and post facility inspections for use by all groups would be very onerous on a volunteer Building Manager group and would establish a level of service that exceeds what is in place at City operated facilities.

SCA Response

This recommendation is another example of the Audit is over burdening the Volunteers in the Community. The building has been rented out by the SCA for the past 5 years under the current Executive and we have never had any damage to the facility occur. The Building Manager does an inspection after event users to ensure garbage has been removed from the premises, the building has been swept/mopped and left clean, and the kitchen has been cleaned. We do not however use a form to add to the work load of our Volunteer Building Manager.

If the recommendations of this Audit does add to the work load of our Building Manager we as an Association will have to look at turning the buildings management back over to the city as we only receive a service in kind of \$5.42 per hour for a total of 4hours per month for our events

Management Representation of the Status of Implementation of Recommendation 7 as of May 16, 2011

A Facility Inspection Checklist was designed and attached to an e-mail communication which was sent out to Access Management Holders through the Community Recreation Liaison Officers in December of 2010.

Management: % complete **100%**

OAG's Follow-up Audit Findings regarding Recommendation 7

The City has requested that the Building Manager document the pre-and post-event inspections of the facility and as such has met its obligations for this recommendation. However, because the City does not request copies or otherwise monitor compliance to their request, and because a response has not been received by the Southpointe Community Association, it is unclear whether the inspections are in fact documented completely and consistently.

An email dated December 2010 evidences the request from the City to have the Facility Inspection Checklists completed. The email specifies that the Checklist is to be completed only for those rental groups who are new to the facility and do not have a previous rental history.

Completed checklists are to be filed at the facility for a period of three years.

There is no requirement to send the completed checklist to the City, and the City does not follow up to ensure the checklists are completed.

Completion of assessment of implementation of this recommendation requires access to the Southpointe Community Association to determine whether completed checklists are on file.

<i>OAG: % complete - City Management</i>	<i>100%</i>
<i>OAG: % complete - Southpointe Community Association</i>	<i>not available</i>

2008 Recommendation 8

That an additional Vice-President be appointed to the Executive Committee.

2008 SCA Response

Again this is another issue which has simple statement for recommendation but it is hard to get anyone volunteer for the Association. We are a strong and active Community but with many families busy it is very hard to find Volunteers. A great example is that our Executive has stayed the same for years

SCA Representation of the Status of Implementation of Recommendation 8 as of May 16, 2011

<i>SCA: % complete</i>	<i>%</i>
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OAG's Follow-up Audit Findings regarding Recommendation 8

Completion of assessment of implementation of this recommendation requires access to the Southpointe Community Association.

<i>OAG: % complete</i>	<i>not available</i>
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2008 Recommendation 9

That the Executive Committee be charged with the responsibility for search and nomination of Board members whenever vacancies arise.

2008 SCA Response

Another simple recommendation but not easily done. We are an active Association but with not many volunteers for Executive positions but volunteers that help at events.

SCA Representation of the Status of Implementation of Recommendation 9 as of May 16, 2011

<i>SCA: % complete</i>	<i>%</i>
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OAG's Follow-up Audit Findings regarding Recommendation 9

Completion of assessment of implementation of this recommendation requires access to the Southpointe Community Association.

OAG: % complete

not available

2008 Recommendation 10

That the Executive Committee establish annual objectives and performance indicators so that it is can measure its success in achieving its objectives.

2008 SCA Response

Our objectives are foster community spirit. We have events yearly and host events, sponsor programs in our community. We do not need to run like a business. Our success is monitored by how well attended our programs, and event are. Our outdoor rinks were managed by volunteers and had over 2200 people use them.

SCA Representation of the Status of Implementation of Recommendation 10 as of May 16, 2011

SCA: % complete

%

OAG's Follow-up Audit Findings regarding Recommendation 10

Completion of assessment of implementation of this recommendation requires access to the Southpointe Community Association.

OAG: % complete

not available

2008 Recommendation 11

That the Executive Committee establish an annual self-evaluation of its performance and of individual member performance.

2008 SCA Response

Our Association does this on a volunteer basis.

SCA Representation of the Status of Implementation of Recommendation 11 as of May 16, 2011

SCA: % complete

%

OAG's Follow-up Audit Findings regarding Recommendation 11

Completion of assessment of implementation of this recommendation requires access to the Southpointe Community Association.

OAG: % complete

not available

2008 Recommendation 12

That the Executive Committee approve, at each meeting, the minutes of the previous Executive Committee meeting.

2008 SCA Response

SCA agrees.

SCA Representation of the Status of Implementation of Recommendation 12 as of May 16, 2011

SCA: % complete

%

OAG's Follow-up Audit Findings regarding Recommendation 12

Completion of assessment of implementation of this recommendation requires access to the Southpointe Community Association.

OAG: % complete

not available

2008 Recommendation 13

That the Executive Committee establish an in camera meeting policy similar to that of Ottawa City Council.

2008 Management Response

We are unsure where the funds would come from for this. Again we are a small Association. This recommendation is not in the spirit of Community Volunteering.

SCA Representation of the Status of Implementation of Recommendation 13 as of May 16, 2011

SCA: % complete

%

OAG's Follow-up Audit Findings regarding Recommendation 13

Completion of assessment of implementation of this recommendation requires access to the Southpointe Community Association.

OAG: % complete

not available

2008 Recommendation 14

That the Executive Committee ensure there is an individual who is qualified to assume the responsibilities of Building Manager, in the event the position becomes vacant.

2008 Management Response

SCA has a back up plan which is that the President takes over in case of emergency, which Tanya has done. Unfortunately we have not found a person willing to do this job as Volunteer.-

SCA Representation of the Status of Implementation of Recommendation 14 as of May 16, 2011

SCA: % complete _____ %

OAG’s Follow-up Audit Findings regarding Recommendation 14

Completion of assessment of implementation of this recommendation requires access to the Southpointe Community Association.

OAG: % complete _____ *not available*

4 SUMMARY OF THE LEVEL OF COMPLETION

1. The table below outlines our assessment of the level of completion of each recommendation as of July 19, 2011.

CATEGORY	% COMPLETE	RECOMMENDATIONS	NUMBER OF RECOMMENDATIONS	PERCENTAGE OF TOTAL RECOMMENDATIONS
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2. The table below outlines management’s or the SCA’s assessment of the level of completion of each recommendation as applicable, as of May 16, 2011.

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5 CONCLUSION

The City has implemented the recommendations that pertain to its role in managing the Agreements. The Agreements have been updated to address the recommendations; however, some gaps still remain in the City’s enforcement of compliance to the Agreements. The degree of implementation of the recommendations that require action from the Southpointe Community Association could not be assessed due to lack of response from the Association.

6 ACKNOWLEDGEMENT

We wish to express our appreciation for the cooperation and assistance afforded the audit team by management.