

**City Divisions
Public Recommendations – Fully Implemented**

Division: Chief Corporate Officer

Report Title: Oracle Database Review – Security Controls and Other Issues

Report Date: December 12, 2003

Recommendation:

- 004 The Commissioner of Corporate Services, in consultation with the Chief Administrative Officer, report to the City's Administration Committee on the benefits and costs of establishing a centralized database security function with authority to administer and monitor database security practices for all databases throughout the City.

Division: Children Services

Report Title: Review of Children's Services (Day Care Fees)

Report Date: June 30, 2007

Recommendation:

- 001 The General Manager, Children's Services Division, review the policies and procedures relating to the processing of subsidy applications and ensure that all such policies and procedures are current, relevant and consistently applied. An effective quality assurance process be implemented and steps taken to address instances of non-compliance.
- 002 The General Manager, Children's Services Division, review the specific criteria relating to the frequency of detailed financial reviews of child care centres. The frequency of the reviews be tied to the level of risk such that centres which appear to be less well managed would be reviewed more often. During ongoing financial and annual budget review, consideration be given to reviewing any management letters prepared by independent audit firms.
- 003 The General Manager, Children's Services Division, ensure divisional policies for granting of subsidies are in compliance with Council's direction of first come first serve. The General Manager, Children's Services Division, develop a monitoring system to review granting of subsidy to ensure applicants are processed according to their order of priority on the ward waiting list.
- 004 The General Manager, Children's Services Division, ensure that contact information for applicants waiting for subsidy is kept sufficiently current in order to allow for subsidy to be granted to eligible applicants on ward waiting lists on a first-come first-serve basis.
- 006 The General Manager, Children's Services Division, review the potential implementation of an information system which allows for the electronic exchange of information between the Division and its operators.
- 007 The General Manager, Children's Services Division, review the process for the accounting of subsidy overpayments with a view to ensuring that all such amounts are accounted for appropriately.

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Division: **City Manager's Office**

Report Title: **Review of the Implementation of Recommendations of the Final Report of the Task Force on Community Access and Equity**

Report Date: **January 9, 2004**

Recommendation:

012 The Chief Administrative Officer, in consultation with the Commissioner of Corporate Services:

- (a) clearly define the roles and responsibilities of the Human Rights Office and consultants in Human Resources Business Units in their investigation and reporting of all complaints of discrimination regarding employment, access to services, and hate related activities;
- (b) develop mechanisms to maintain strong linkages between the Human Rights Office and Human Resources Division to ensure that all Human Resources policies, programs, and guidelines incorporate human rights standards and reflect the City's commitment to human rights and equity; and
- (c) ensure that all data on human rights complaints, enquiries, and concerns received and addressed by the Human Resources Division are reported to the Human Rights Office for inclusion in its annual report to Council effective 2004.

Report Title: **Improving the Procurement Process – Unbalanced Bids**

Report Date: **January 10, 2007**

Recommendation:

001 The Deputy City Manager and Chief Financial Officer, in consultation with the City Solicitor, review the procurement process as it relates to tender bids which appear to be clearly unbalanced. Such a review to include:

- (a) the feasibility of including in tender documents a specific clause which prohibits the submission of bids which are clearly unbalanced; and
- (b) the establishment of specific criteria to be used in the determination of unbalanced bids.

Division: **Corporate Finance**

Report Title: **Treasury Services Review – Corporate Finance Division, Finance Department**

Report Date: **March 1, 2005**

Recommendation:

003 The Chief Financial Officer and Treasurer ensure Investment Policies include clear guidelines, timelines and protocols for identifying, communicating and acting upon policy exceptions. The guidelines should include clear roles and responsibilities of Treasury Services staff and senior management and should outline documentation and approval requirements of any action related to the exceptions.

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- 004 The Chief Financial Officer and Treasurer ensure that a formal review process for reports be developed, documented and implemented. All available reports, with special emphasis on exception reports, be reviewed and consulted regularly to ensure City holdings are in compliance with Investment Policies. Evidence of such review be documented.
- 006 The Chief Financial Officer and Treasurer, in ensuring that trades are conducted in compliance with the Investment Policies and related legislation, determine the appropriateness of technical trading and address technical trading in the Investment Policies.
- 011 The Chief Financial Officer and Treasurer ensure that trader authority limits be established, that duties of all positions within the Treasury Services Unit correspond with their respective job descriptions, and that Treasury Services staff duties align with assigned signing authorities.
- 012 The Chief Financial Officer and Treasurer develop ethics policies and statements specific to the Treasury Services Unit. Policies and statements to include guidance regarding personal trading, gifts, offerings, trader ethics, and trader dealings with brokers or outside providers, as well as requirements for reporting deviations from policy to senior management. Acknowledgement Statements should be updated and signed by all Treasury Services staff on an annual basis.
- 013 The Chief Financial Officer and Treasurer, with a view to improving controls over cash and investment management:
- (f) establish limits on concentrations in volume and dollar amounts. Concentrations over set amounts be explained, documented and reviewed by senior Treasury Services staff.

Division: Facilities & Real Estate

Report Title: Maintenance and Administrative Controls Review – Facilities and Real Estate

Report Date: September 16, 2005

Recommendation:

- 001 The City Manager review the current Corporate governance structure of Facilities and Real Estate and building maintenance service arrangements and determine the extent of resources allocated to building maintenance functions in all City divisions, with a view to:
- (a) evaluating the feasibility of centralizing ownership, control and accountability of City buildings and integrating all building maintenance operations and related funding within the Facilities and Real Estate Division; and
 - (b) reporting to the Policy and Finance Committee by July 2006. Such report to include the following:
 - (i) proposed organizational structure to integrate all building maintenance services;
 - (ii) costs and benefits of such change;
 - (iii) roles and responsibilities of the Facilities and Real Estate Division and all City-user divisions;

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- (iv) impact on the operating and capital budgets of the Facilities and Real Estate Division and all other City divisions;
 - (v) recommended action, including specific timelines for implementation; and
 - (vi) direct consultation with City divisions.
- 003 The City Manager establish a Corporate-wide policy providing that the Facilities and Real Estate Division maintain facilities maintenance standards relating to City-owned buildings, excluding certain speciality facilities, and authorize the Facilities and Real Estate Division to maintain a Corporate governance role in monitoring compliance with legislative requirements.
- 009 The Deputy City Manager and Chief Financial Officer take necessary steps to ensure that:
- (a) each City building has a separate cost centre in the SAP Financial Information System and building revenue and expenditures are charged to individual building cost centres;
 - (b) building maintenance and cleaning expenditures are classified on the same basis in the SAP Financial Information System; and
 - (c) total maintenance and cleaning costs are determined for individual City buildings, City divisions and the City as a whole.

Report Title: Review of the Administration of Leases on City-owned Property

Report Date: July 8, 2006

- 001 The City Manager ensure that a centralized inventory of leases for City-owned property is prepared and that all lease information included in this inventory is accurate and complete. The inventory should include information relating to rental amounts, lease expiry dates, details of the property being leased and details relating to the tenant. Information contained in the inventory of City property and maintained by the Facilities and Real Estate Division should be reconciled to the inventory of property leases. Any items which do not reconcile should be reviewed and appropriate action taken.
- 003 The City Manager, in consultation with the appropriate General Managers, ensure that all leases contained in the final inventory listings are clearly assigned to appropriate Divisional staff. Staff be advised of such assignments and be held accountable for the efficient and effective management of all leases within their portfolio.
- 004 The Deputy City Manager and Chief Financial Officer take steps to ensure that accurate and complete revenue and cost information for each leased property is accounted for in the SAP Financial Information System by requiring that:
- (a) separate cost centres are maintained in the SAP Financial Information System for each leased property and all property revenue and expenditures are charged to separate property cost centres;
 - (b) financial reports for individual leased properties are prepared, reviewed and approved by senior staff. Financial results which are unexpected and unusual be identified and appropriate action taken; and

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- (c) the financial performance of properties be reviewed and evaluated prior to the negotiation of lease agreements. Evidence of such review be contained in all leasing files.
- 005 The City Manager take appropriate steps to implement the lease management function of the SAP Real Estate Module for all City leases, including those administered by the Parks, Forestry and Recreation Division. Unless there are compelling reasons to the contrary, the future development of alternative management information systems be discontinued.
- 006 The City Manager take steps to:
 - (a) review the status of all City lease agreements in order to ensure that every agreement is current. Immediate action be taken to finalize all expired leases; and
 - (b) ensure that the SAP property management module currently being developed includes a facility to identify lease expiry dates well in advance of the actual expiry date so that expiring leases are identified and renewed on a timely basis.
- 007 The City Manager direct that a complete review of all lease agreements be initiated in order to ensure that all tenants are paying rent in accordance with specific provisions in lease agreements. Where lease payments are less than contractual amounts, efforts be made, in consultation with City Legal, to recover underpayments. A formal ongoing reporting process be established to ensure that appropriate lease payments are made on a timely basis.
- 008 The City Manager, in consultation with City Legal, direct that a policies and procedures manual for the administration of the leasing of all City-owned property be developed.
- 009 The City Manager:
 - (a) establish a formal lease compliance program in order to ensure that tenants are in compliance with key operational provisions contained within lease agreements; and
 - (b) occurrences of non-compliance identified during property inspections be followed up on a timely basis and appropriately documented.
- 011 The City Manager ensure that, wherever possible, lease amounts are established through an independent valuation process such as the use of an appraisal process or through competitive bids. Evidence of such a process be documented and retained in lease files.
- 012 The City Manager ensure that all vacant City properties available for lease are identified. A proactive process be initiated to ensure that all such properties are marketed on a timely basis.
- 013 The City Manager review the capacity of current in-house leasing staff to deliver an effective leasing program, and based on this review assess whether there is a financial and operational advantage to assigning the administration of the leasing of City-owned property in whole or in part to an outside property management company. Detailed cost benefit analyses be an integral part of this evaluation.
- 016 The City Manager review the City's eligibility criteria for the below-market rent policy with a view to making them more specific and measurable.
- 022 The Deputy City Manager and Chief Financial Officer ensure that:
 - (a) all revenue from existing leases containing provisions for "additional rent" are reviewed to ensure that all rental income is accounted for correctly;

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- (b) all revenue from future leases, including “additional rent”, is accounted for appropriately and recorded as revenue and accounts receivable in the SAP Financial Information System when earned; and
 - (c) all write-offs of outstanding receivables greater than \$10,000, irrespective of whether or not they have been accounted for in the City’s records, be approved by City Council.
- 024 The City Manager ensure that prior to renewing any lease agreement direction be sought from City Legal in order to ensure that there is compliance with any lease renewal provisions and in addition all outstanding receivables are collected prior to the commencement of negotiation of any lease renewal.

Division: Fire Services

Report Title: Fire Services Operational Review

Report Date: January 13, 2006

Recommendation:

- 025 The Deputy City Manager, in consultation with the Deputy City Manager and Chief Financial Officer, explore the costs and benefits of designating Fleet Services as the primary provider of maintenance and repair services for Toronto Fire Services’ light vehicle fleet.
- 029 The Fire Chief and General Manager review the feasibility of utilizing the parts tracking feature in the M4 Fleet Management Information System for implementation in 2006.

Division: Fleet Services

Report Title: Fleet Operations Review – Phase Two

Report Date: April 11, 2005

Recommendation:

- 006 The Deputy City Manager and Chief Financial Officer implement policies and procedures pertaining to vehicle rentals requiring that:
- (a) detailed business cases be provided by all departments for rental vehicles, such business cases to take into account the following:
 - (i) cost benefit of renting as opposed to purchasing vehicles;
 - (ii) availability of similar under-utilized or surplus vehicles in other programs or departments; and
 - (iii) the possibility of sharing vehicles with other programs for use throughout the year;
 - (b) Fleet Services assume responsibility for ensuring business cases for rental vehicles are completed, reviewed and authorized; and

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- (c) where rental vehicles are used throughout the year for permanent programs, contribution to the vehicle and equipment replacement program be provided towards the purchase of the vehicle within a specified period.

Division: Human Resources

Report Title: Corporate Absenteeism/Attendance Management Follow-up Review

Report Date: October 15, 2004

Recommendation:

- 001 The Commissioner, Corporate Services, develop a standardized reporting format to document the results of meetings held with employees to discuss their absenteeism and ensure that evidence of acknowledgement by the employee of these discussions and action taken is retained on file.

Division: Information & Technology

Report Title: Internet Access Review

Report Date: July 31, 2007

- 001 The Chief Information Officer implement a user authentication system for all users accessing the Internet.
- 003 The Chief Information Officer conduct an ongoing review of top sites visited that are likely for personal use, have highly automated activity, or carry security risks such as instant messaging or email and determine whether further site restrictions are warranted.

Report Title: Disaster Recovery Planning for City Computer Facilities

Report Date: March 3, 2008

Recommendation:

- 003 The Chief Information Officer to report to the Business Advisory Panel on a periodic basis. Such reporting to include updates on disaster recovery planning and preparedness for information technology systems.
- 004 The Chief Information Officer take action to ensure management responsible for maintaining City computer systems receive timely direction, guidance and training on preparing consistent City-wide disaster recovery plans.

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Division: Parks, Forestry & Recreation

Report Title: Cash Controls Review – Parks and Recreation Division, East and West Districts

Report Date: May 4, 2000

Recommendation:

005 In order to minimize the amount of cash handled at each facility:

- (a) debit card terminals be installed at appropriate locations and a policy be adopted that promotes payment by debit or credit card as opposed to cash and cheques.

Report Title: CLASS Recreation Registration and Permitting System Information Technology Review – Economic Development, Culture and Tourism Department

Report Date: October 6, 2004

Recommendation:

- 013 The Commissioner, Economic Development, Culture and Tourism, ensure that password management practices, such as setting a standard minimum length for passwords, requiring regular password changes and locking out users after three unsuccessful attempts, are implemented.

Division: Pension, Payroll & Employee Benefits

Report Title: Payroll Processing Review – Phase One

Report Date: October 27, 2004

Recommendation:

- 012 The Commissioner of Economic Development, Culture and Tourism, in consultation with the Chief Financial Officer and Treasurer, review controls over payroll processing in the Parks and Recreation Division related to part-time recreation employees and make the necessary internal control and system improvements to reduce the risk of payroll overpayments and the number of manual cheques.

Report Title: Employee Benefits Review Phase Two

Report Date: October 16, 2007

Recommendation:

- 001 The Director, Pension, Payroll and Employee Benefits, in consultation with senior management representatives of the City's Agencies, Boards and Commissions, review and consider the cost-effectiveness of expanding the current City of Toronto benefits umbrella to include other City of Toronto Agencies, Boards and Commissions.
- 002 The Director, Pension, Payroll and Employee Benefits, continue to review cost containment initiatives for the purpose of identifying potential cost reduction opportunities related to employee

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and retiree benefit costs. The review should include the use of drug dispensing fee caps as well as the potential for deductible and co-insurance provisions.

- 003 The Director, Pension, Payroll and Employee Benefits, give consideration to the formal documentation of an annual evaluation of benefit administrator performance.

Division: Purchasing & Materials Management

Report Title: Procurement Processes Review – City of Toronto (Detailed Report)

Report Date: March 31, 2003

Recommendation:

- 001 The Chief Financial Officer and Treasurer, in consultation with Commissioners, develop service level agreements for the procurement process:
- (i) that clearly define the roles, responsibilities, authorities and accountability of the Purchasing and Materials Management Division and departments for each step in the process, including the responsibility for ensuring compliance with the various policies;
 - (ii) that outline the standards and expectations, with respect to the level of service, turnaround time and lead time required; and
 - (iii) ensure such requirements are communicated and understood by all applicable staff, and the necessary training is provided to staff in this regard.

Division: Revenue Services

Report Title: Property Tax Appeals and Refund Processing

Report Date: February 28, 2007

Recommendation:

- 001 (b) ensure the tax system is programmed to adjust penalty and interest charges on overdue tax balances resulting from appeal adjustments as part of the planned re-development of the Tax Management and Collections system."
- 002 Assess the feasibility and cost of developing an automated tax calculation summary as part of the 2008–2009 Capital Program to review the Tax Management and Collection System.
- 003 Develop and implement appropriate performance measures for the Appeals Unit that assist in determining the effectiveness and efficiency of the assessment and tax appeal process.
- 006 Develop and implement appropriate performance measures to assist in evaluating the efficiency and effectiveness of processing in the Refund Unit.
- 007 Ensure that the 2008-2009 Capital Program assessment of the Tax Management and Collection System include an analysis clearly defining business processes and data and systems requirements necessary to effectively manage the appeals and refund programs.

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- 009 Assess the feasibility of implementing a refund exception reporting system as part of the 2008-2009 Capital Program to review the Tax Management and Collection System.
- 010 Review computer access controls to provide staff access based on respective roles and responsibilities in the Tax Management and Collection System. Where possible, access to the Tax Management and Collection System should be limited to those functions required by staff to perform related job duties.

Division: Social Development, Finance & Administration

Report Title: Community & Neighbourhood Services – Community Services Grants Program Review

Report Date: February 27, 2001

Recommendation:

- 017 The Commissioner, Corporate Service, prepare an accounting of all grants in kind provided by the City. Such an accounting to facilitate a determination as to whether individual grants in kind meet City policy and guidelines and whether or not such funding should continue. In cases where grants in kind relate to accommodation being provided at no cost this matter be considered during the Corporate master accommodation plan currently in process.
- 018 The Commissioner, Community & Neighbourhood Services, be requested to recommend amendments to the City of Toronto Grants Policy. The amendments to include specific policies relating to grants in kind. The amended policy be forwarded to City Council for approval.

Division: Solid Waste Management Services

Report Title: Solid Waste Management Services – Review of Major Contracts

Report Date: February 9, 2007

Recommendation:

- 006 The General Manager, Solid Waste Management Services, ensure material recovery rates for the Dufferin recycling facility are calculated, communicated to the contractor each month and appropriate action taken.
- 007 The General Manager, Solid Waste Management Services, ensure all specifications contained in contracts are clear and enforceable. In unusual circumstances where there is a need to deviate significantly from contract specifications, reasons for such deviations be documented and approved. In circumstances where certain specifications are considered too impractical and likely unenforceable, such specifications be reviewed and, where appropriate, amended.
- 010 The City Manager, in consultation with the Deputy City Manager and Chief Financial Officer and the City Solicitor, review and take necessary steps to ensure contract provisions related to Workplace Safety and Insurance Board clearance certificates, and compliance with the Occupational Health and Safety Act are appropriate and consistently included in City contracts with similar risk exposure.

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Division: Technical Services

Report Title: Contract Management – Reconstruction of The Queensway -Eastbound Lanes

Report Date: July 28, 2006

Recommendation:

- 007 The Executive Director, Technical Services Division, ensure that policies and procedures for issuing extra work orders through change directives be complied with and separate documentation is used for recording work pertaining to extra work orders.
- 009 The Executive Director, Technical Services Division, ensure that policies and procedures are followed to address and document project delays and, where applicable, liquidated damages are recovered on a timely basis.
- 015 The Executive Director, Technical Services Division, develop procedures to ensure details of all charges, including labour rates payroll overhead costs, are agreed upon and form part of the original contract documents.

Report Title: Management of Construction Contracts – Leaside Bridge Structure Rehabilitation Contract

Report Date: March 23, 2007

- 002 The City Manager, in consultation with the City Solicitor, review the content of all standard construction contracts in order to ensure that contract provisions are clear, consistent and enforceable.
- 006 The Executive Director, Technical Services Division, evaluate the appropriateness of the current quality control policies and procedures and make the changes necessary to increase the effectiveness of the current process.
- 007 The Deputy City Manager and Chief Financial Officer, in consultation with the City Solicitor, review the tender evaluation process particularly as it relates to the impact recoveries from third parties may have on the award of contracts.

Division: Toronto Water

Report Title: Management of Construction Contracts – Toronto Water and Sewer Emergency Repair Contracts

Report Date: July 30, 2007

Recommendation:

- 001 The General Manager, Toronto Water, in consultation with the Deputy City Manager and Chief Financial Officer and the City Solicitor:
 - (a) evaluate City business continuity and disaster management risks in contracting with a single contract provider for all City water and sewer emergency repairs;

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- (b) evaluate the viability and impact of alternate procurement solutions such as a roster of contractors, or restricting bidding contractors to a limited number of districts; and
 - (c) develop appropriate criteria for the standardized use of contractual incentives such as alternative liquidated damages provisions when emergency repairs are delayed and include such criteria in future City water and sewer emergency contracts.
- 002 The Deputy City Manager and Chief Financial Officer ensure the tendering process is complied with and a comparative summary of bids is developed and authorized. Copies of key sections including authorization and pricing sections of competitive bids should be retained by the Purchasing and Materials Management Division.
- 003 The General Manager, Toronto Water, in consultation with the City Solicitor, review the content of all standard Toronto Water emergency repair contracts in order to ensure that contract provisions are clear, consistent and enforceable.
- 004 The General Manager, Toronto Water, review payments to the contractor based on undocumented assumptions and informal agreements and where appropriate such payments be recovered.
- 005 The General Manager, Toronto Water, direct staff that any decisions, and in particular, decisions that involve financial commitments for contract terms which appear to be ambiguous, unclear or inconsistent only be made after consultation with the City's Legal Services Division and approval by the senior management. All such consultations and approval be documented.
- 006 The General Manager, Toronto Water, review the possibility of including criteria for emergency and non-emergency work in future contracts and obtaining separate rates for emergency and non-emergency work accordingly.
- 007 The General Manager, Toronto Water, ensure that where possible, estimated quantities contained in emergency repair contract tenders are reasonably accurate and are representative of actual quantities required to complete the contract. In addition, The General Manager in consultation with Purchasing and Materials Management, explore other procurement solutions for obtaining emergency repair services independent of fixed quantity estimates.
- 009 The General Manager, Toronto Water, review 2006 and 2007 contractor payments for emergency repairs and take steps to determine and recover overpayments made to the contractor identified as part of the review.
- 010 The General Manager, Toronto Water, develop policies to ensure that:
- (a) Site Inspector's Daily Work Reports are prepared independently of contractor invoices and provide relevant details including services provided, calculations and measurements supporting payment; and
 - (b) documentation supporting progress payments is reviewed in detail by supervisory staff.
- 012 The General Manager, Toronto Water, ensure that to the extent possible, all required work be included in the original contract and extra work orders be limited.
- 013 The General Manager, Toronto Water, develop a process for the periodic monitoring of contract expenditures and ensure that Purchasing by-law requirements for authorizing over-expenditures are complied with. Appropriate action is taken in circumstances where non-compliance of the by-law is identified.

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- 016 The General Manager, Toronto Water, develop procedures to ensure staff review repair requests to determine if the required work is covered under warranty.
- 017 The General Manager, Toronto Water Division, develop a process for District Contract Services and Operations & Maintenance staff to meet on a regular basis to discuss project status, and document and assess the priority of ongoing projects for re-assignment of pending projects to in-house staff.

Report Title: Toronto Water – Wastewater Treatment Phase 1

Report Date: July 16, 2007

- 001 The General Manager, Toronto Water Division, review the current process to monitor employee attendance during night and weekend shifts and determine whether or not it is practical or cost-effective to conduct random checks of employee attendance during night and weekend shifts.
- 002 The General Manager, Toronto Water Division, require management review and approval of all overtime worked and ensure that all plant staff use appropriate documentation approved by management that clearly explain the reasons for overtime worked.
- 003 The General Manager, Toronto Water Division, in consultation with the Director, Policy, Planning, Finance and Administration and the Director, Pension, Payroll and Employee Benefits, develop overtime reports to meet the information needs of the managers responsible for reviewing overtime costs. Management should regularly review overtime reports to monitor overtime usage and costs and identify potential opportunities to reduce overtime.
- 005 The General Manager, Toronto Water Division, consult with the union the potential of adopting a common shift schedule for both the water filtration and wastewater plants that will reduce staff overtime.
- 006 The General Manager, Toronto Water Division, develop criteria for defining the exceptional circumstances where supervisors approve staff requests for changes to their scheduled vacation.
- 014 The General Manager, Toronto Water Division, evaluate the feasibility of accelerating the timelines to implement the work management system at the wastewater plants.
- 016 The General Manager, Toronto Water Division, develop a single time sheet to be used for payroll purposes and assess the feasibility to also use this time sheet for the work management system.

Report Title: Toronto Water – Wastewater Treatment Phase 2

Report Date: September 21, 2007

- 002 The General Manager, Toronto Water Division, ensure that reasons for not obtaining competitive quotes are documented on departmental purchase orders and that written evidence and approval is available to substantiate the need to sole source the purchase.
- 005 The General Manager, Toronto Water Division and Director, Purchasing and Materials Management, monitor the completion of purchase requests and follow up the reasons for delays in meeting established deadlines.

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- 006 The General Manager, Toronto Water Division, review the feasibility of centralizing purchasing for common goods at the wastewater plants.
- 012 The Deputy City Manager and Chief Financial Officer ensure that contract and bid documents require that vendors provide sufficient detail on invoices to support charges billed to the City.
- 018 The Deputy City Manager and Chief Financial Officer require estimated energy consumption data in business case information for capital budget submissions that impact ongoing energy usage.

Division: Treasurer

Report Title: Review of the City's Bank Reconciliation and Deposit Procedures

Report Date: September 13, 2000

Recommendation:

- 001 The Chief Financial Officer and Treasurer implement formal policies and procedures with respect to the reconciliation of the City's bank accounts including the requirement:
- (a) that bank reconciliations for all bank accounts be completed within 30 days of month-end;
 - (b) that all reconciling items be properly investigated on a timely basis and supported by appropriate documentation;
 - (c) that supervisory review of each bank reconciliation include the review of unusual reconciling items and signing of each reconciliation as evidence of supervisory approval; and
 - (d) that procedures be implemented to ensure timely and accurate recording of reconciliation adjustments in the general ledger.

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Division: Children Services

Report Title: Review of Children's Services (Day Care Fees)

Report Date: June 30, 2007

No.	Recommendation	Management's Comments and Action Plan/Time Frame
005	The General Manager, Children's Services Division, develop a business case to consider the costs and the benefits of Toronto Children's Services Operating Criteria.	<p>The City of Toronto has partnered with the Ontario Institute for Studies in Education (OISE) to conduct a three part study to validate the Operating Criteria as a measure of child care quality. The final report is due in early 2010.</p> <p>Following this, the Division will be developing a plan to expand the use of the criteria beyond centres with Purchase of Service Agreements. In that context, a business case related to the effectiveness of the operating criteria will be undertaken.</p>

Division: City Clerk's Office

Report Title: Municipal Election 2006 - Review of Financial Filings by Members of City of Toronto Council

Report Date: June 14, 2007

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	Members of Toronto City Council, in preparing their financial statements, utilize the City's Electronic Financial Filing System. Any errors identified during this process be corrected prior to filing financial statements with the City Clerk.	<p>This is a recommendation directed to Members of Council. However, neither Council nor the City Clerk currently has the legislative authority to require any candidate, including Members of Council, to use the City's Electronic Financial Filing System. Only the province has the authority to amend section 78 of the <i>Municipal Elections Act, 1996</i> which currently requires a candidate to file a <u>paper copy</u> of their financial statement with the City Clerk.</p> <p>Election staff met with staff from the Ministry of Municipal Affairs and Housing on January 28, 2008 to request the Province to amend the Municipal Elections Act to provide that all candidates seeking election to Toronto City Council be required to use the City's Electronic Financial Filing System to file their financial statements. To date, the Province has not indicated whether or not it will be introducing any amendments to the election legislation.</p>

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No.	Recommendation	Management's Comments and Action Plan/Time Frame
		<p>Election Staff will continue to follow-up with the Province to obtain a final resolution.</p> <p>Expected Completion: Dec' 2009</p>
002	<p>City Council request the Province to amend the Municipal Elections Act, 1996 to provide that all candidates seeking election to Toronto City Council be required to use the City's Electronic Financial Filing System to file their financial statements.</p>	<p>This recommendation was submitted and discussed with staff from the Ministry of Municipal Affairs and Housing on January 28, 2008 as part of the consultation process for Toronto-specific election legislation as directed by Council. To date, the Province has not indicated whether or not it will be introducing any amendments to the election legislation.</p> <p>Election Staff will continue to follow-up with the Province to obtain a final resolution.</p> <p>Expected Completion: Dec' 2009</p>
003	<p>City Council request the Province to amend the Municipal Elections Act, 1996 to allow candidates the opportunity, within certain criteria, to correct errors or omissions in financial statements which have been filed with the City Clerk.</p>	<p>This recommendation was submitted and discussed with staff from the Ministry of Municipal Affairs & Housing on January 28, 2008 as part of the consultation process for Toronto-specific election legislation as directed by Council. To date, the Province has not indicated whether or not it will be introducing any amendments to the election legislation.</p> <p>Election Staff will continue to follow-up with the Province to obtain a final resolution.</p> <p>Expected Completion: Dec' 2009</p>
004	<p>City Council request the Province to amend the Municipal Elections Act, 1996 pertaining to the nomination filing fee, to clarify the manner in which the fee is to be accounted for in the candidate's financial statement.</p>	<p>As directed by Council, this recommendation was submitted and discussed with staff from the Ministry of Municipal Affairs & Housing on January 28, 2008 as part of the consultation process for Toronto-specific election legislation. To date, the Province has not indicated whether or not it will be introducing any amendments to the election legislation.</p> <p>Election Staff will continue to follow-up with the Province to obtain a final resolution.</p> <p>Expected Completion: Dec' 2009</p>

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Division: City Manager's Office

Report Title: Environmental Issues and Audit Plan

Report Date: May 30, 2002

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	<p>the Chief Administrative Officer, in consultation with the Chair of the Toronto Inter-departmental Environment Team (TIE), review the recommendations of the Environmental Plan and:</p> <p>(a) develop corporate environmental priorities based on an evaluation of current environmental risks and the potential for environmental health benefits and cost savings to the City;</p> <p>(b) set objectives, targets and time frames for environmental initiatives, that are achievable, clearly defined and measurable;</p> <p>(c) refine the monitoring and reporting system recently developed to evaluate progress on the targets and objectives set, and to document those environmental initiatives which have been completed;</p> <p>(d) assign an appropriate lead for each environmental initiative, with the responsibility for developing an implementation plan, co-ordinating activities, and defining and achieving expected deliverables or outcomes;</p> <p>(e) develop a process for incorporating environmental initiatives into</p>	<p><u>Please Note:</u> The Toronto Inter-Departmental Environment Team has been replaced by the Executive Environment Team, Chaired by the Deputy City Manager.</p> <p>Following City Council's adoption of a climate change adaptation strategy "Ahead of the Storm", the Toronto Environment Office (TEO) facilitated a revised risk management working group in the latter half of 2008. The working group has provided input into an RFP process to retain external expertise to undertake a risk assessment methodology. The primary focus will be to address climate change related risks. The secondary focus will be to address general environmental risks, e.g. regulatory and other environmental liabilities of City operations.</p> <p>The scheduled issuance of the RFP is May 2009 with a scheduled completion date of last quarter 2009.</p> <p>(b) This set of actions has been superseded by the completion or initiation of numerous environmental initiatives that collectively respond to the components of the Environment Plan and exceed it. Key examples include the Climate Change, Clean Air and Sustainable Energy Action Plan, Green Fleet Transition Plan and Wet Weather Flow Master Plan.</p> <p>(c) Each of the programs listed above addresses monitoring and reporting.</p> <p>(d) Each of the programs listed above has implementation staff identified and in place.</p> <p>(e) Through the Executive Environment Team major corporate initiatives are incorporated into</p>

City Divisions
Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	<p>departmental business plans and the annual budget process; and</p> <p>(f) include in an annual environmental report to City Council, the status of environmental initiatives, results achieved to date as well as the challenges and priorities in both the short and long-term in implementing the Environmental Plan; and report thereon to the Policy and Finance Committee;</p>	<p>departmental business plans and the annual budget process. An example is the Climate Change Action Plan. The process of integrating its recommendations into business plans and the budget began in 2007 and will continue in subsequent years.</p> <p>(f) An information report entitled 'Implementing the Climate Change, Clean Air and Sustainable Energy Action Plan, that contained a consolidated reporting on all of the directions contained in the Climate Change, Clean Air and Sustainable Energy Action Plan was received by the Executive Committee at its February 2, 2009 meeting.</p>

Report Title: Review of the Implementation of Recommendations of the Final Report of the Task Force on Community Access and Equity

Report Date: January 9, 2004

No.	Recommendation	Management's Comments and Action Plan/Time Frame
007	<p>Departmental Commissioners:</p> <p>(a) identify in the departmental access and equity action plan opportunities for involving residents in program advisory committees; and</p> <p>(b) ensure that the operational effectiveness of these program advisory committees is regularly reviewed for improvement.</p>	<p>Implemented.</p> <p>The City Manager's Status Report to Council (June 2006) on Access, Equity and Human Rights Action Plans advised that program advisory committees were established by Social Services, Children's Services, Public Health, Homes for the Aged, and Parks, Forestry and Recreation.</p> <p>City Divisions (identified above) will be requested to advise the City Manager by October 2009 on their efforts to review the effectiveness of Divisional program advisory committees.</p>

City Divisions
Public Recommendations – Not Fully Implemented

Division: **Facilities & Real Estate**

Report Title: **Maintenance and Administrative Controls Review – Facilities and Real Estate**

Report Date: **September 16, 2005**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	The Deputy City Manager and Chief Financial Officer ensure priorities are established on a City-wide basis for the capital repair of City-owned buildings. All divisional capital repair budgets should be evaluated and priorities established irrespective of budget responsibilities.	The Facilities & Real Estate Division has prioritized projects in the 2009 capital submission. Other Divisions' projects will be prioritized as responsibilities are transferred to F&RE by 2011.
004	<p>The Deputy City Manager and Chief Financial Officer give priority to the completion of an implementation plan for facilities maintenance standards including:</p> <ul style="list-style-type: none"> (a) a process to monitor compliance with legislative requirements; (b) funding, staffing and operational requirements of the Facilities and Real Estate Division and all other City divisions; (c) the development of specific facilities maintenance standards, if necessary, for speciality facilities such as water treatment plants and arenas; and (d) timelines for implementation. 	The Facilities & Real Estate Division's work on an implementation plan for facilities maintenance is dependent on the introduction of the SAP Plant Maintenance Module - Preventative Maintenance functionality in 2009/10.
012	<p>The Deputy City Manager and Chief Financial Officer take appropriate steps to:</p> <ul style="list-style-type: none"> (a) develop and implement results based performance indicators measuring the productivity of building maintenance and cleaning services; (b) use performance indicators to compare internally between building locations and previous performance or externally with other leading local government and private sector organizations; (c) incorporate performance measures into service level agreements with City-user divisions; and (d) implement a process to track service delivery against agreed upon benchmarks. 	<p>The Facilities and Real Estate Division is participating in the Ontario Municipal Benchmarking Initiative (OMBI) and reporting and comparing performance measures since 2005. Starting in 2008 client surveys are carried out to measure satisfaction of city divisions with the F&RE services.</p> <p>As part of new Corporate Facilities Framework (initiated by Shirley Hoy's memo dated July 7, 2008) internal F&RE performance measurement framework is being developed in 2009. The metrics will take into account both qualitative and quantitative aspects of measurements.</p> <p>The updated Service Level Agreements will include a report card based on those metrics.</p>

City Divisions
Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
013	<p>The Deputy City Manager and Chief Financial Officer take appropriate steps to:</p> <p>(a) determine the complete state of good repair backlog for all City-owned buildings;</p> <p>(b) develop City-wide funding priorities for the state of good repair backlog; and</p> <p>(c) ensure that approved capital projects are completed on a timely basis.</p>	<p>Facilities & Real Estate Division (F & RE) determines the complete state of good repair backlog for all corporate buildings and establishes funding priorities for the state of good repair backlog. F&RE approved capital projects are completed on a timely basis and rank at the top of the City in terms of overall completion rates. In addition, efforts are underway to fully automate the data collected in a Capital Asset Management System, (CAMS) in 2010.</p> <p>Other Divisions' backlog will be prioritized as responsibilities are transferred to F&RE by 2011 in accordance with the Facilities Management Project.</p>
014	<p>The Deputy City Manager and Chief Financial Officer ensure that a database of the physical condition of all City-owned buildings is developed and forms the basis for a long-term capital plan. In addition, building condition assessments should be completed for all City-owned buildings using criteria based on industry standards and best practices developed by the Facilities and Real Estate Division.</p>	<p>Facilities & Real Estate Division has completed building condition assessments on 100% of facilities. Efforts are underway to fully automate the data collected in a Capital Asset Management System, (CAMS) in 2010.</p>
015	<p>The Deputy City Manager and Chief Financial Officer review:</p> <p>(a) the feasibility of implementing a numeric ranking system to establish priorities on a City-wide basis for funding capital repairs to City-owned buildings; and</p> <p>(b) the results of an evaluation of industry best practices and current prioritization processes followed by the Facilities and Real Estate and the Parks, Forestry and Recreation Divisions.</p>	<p>Project rankings for City priorities are outlined as follows:</p> <p>(1) previously approved projects in progress, (2) new legislated projects, (3) Health & Safety projects, (4) State of Good Repair projects where priority is given to maintain a minimum standard of repair.</p> <p>Industry best practices are incorporated in ranking and prioritizing projects. The Capital Asset Management System, planned for full implementation in 2010, will provide a functionality equivalent to a numerically based ranking system.</p>
016	<p>The Deputy City Manager and Chief Financial Officer take appropriate steps to establish a maintenance plan for each City building that:</p> <p>(a) includes both capital and operating repairs for current and future years;</p> <p>(b) addresses building deficiencies identified in building condition assessments; and</p>	<p>Facilities & Real Estate Division is on track to implement a Capital Asset Management software solution and a Preventative Maintenance software solution. These applications will be operationalized over the next two to three years.</p>

City Divisions
Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	(c) effectively coordinates maintenance and repair activities between the Design, Construction and Asset Preservation and Facilities Operations Units of the Facilities and Real Estate Division.	
017	The Deputy City Manager and Chief Financial Officer ensure that all necessary building information is incorporated into the SAP Plant Maintenance and Asset Management Modules to assist in maintenance planning and repair decisions and provide a record of regulatory inspections.	Core building data variables to be incorporated into the SAP Plant Maintenance – Preventative Maintenance Module have been identified including maintenance planning, and regulatory inspection requirements. The requisite information will be incorporated into this SAP module for implementation in 2010.
028	The Deputy City Manager and Chief Financial Officer ensure the SAP Plant Maintenance Module be used to schedule and track preventive maintenance services.	Facilities & Real Estate plans to introduce the SAP Plant Maintenance Module - Preventative Maintenance functionality to schedule and track preventive maintenance services in 2010.

Report Title: Review of the Administration of Leases on City-owned Property

Report Date: July 8, 2006

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	The City Manager, at the conclusion of the review of the governance structure relating to the City's property maintenance program, give consideration to how the recommendations resulting from the governance review may have relevance to the management of the City's lease portfolio.	The implications of the recommendations are currently being considered
015	The City Manager ensure that: (a) a detailed financial assessment is conducted for all organizations being considered for below-market rent; and (b) the amount of any rent subsidy provided to organizations be based on the financial capacity of organizations to pay rent.	Available evidence indicates that below-market rent leases are not being adequately monitored for ability to pay and financial viability.

City Divisions
Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
018	<p>The City Manager ensure that:</p> <p>(a) Council reports seeking approval or renewal for leasing space at rates below-market contain the opportunity cost of providing the below-market space; and</p> <p>(b) the accounting of all grants in-kind be incorporated into the Corporate Grants Management Information System currently being developed for all City grants.</p>	<p>While part (a) is fully implemented, part (b) is not yet implemented. The Corporate Grants Management Information System is still under development and that the opportunity cost of providing city-owned space at below market rent is not being recorded in the current excel based tracking system for grants.</p>
019	<p>The City Manager ensure that eligibility reviews conducted for below-market tenants include, where practical, a site visit and a review of other required documentation such as the lease agreement and financial statements. Evidence of completion of the eligibility review, including copies of documentation, should be retained in the lease file.</p>	<p>Based on the review of available evidence, we have deemed this recommendation not fully implemented.</p>
020	<p>The Deputy City Manager and Chief Financial Officer upgrade the SAP financial information system to automatically produce standard collection reminder letters as soon as possible. When this functionality is implemented, all City Divisions responsible for the billing and collection of accounts receivable be required to use it to create timely reminder notices for all overdue accounts and such notices be sent out on a regular basis.</p>	<p>This functionality requires an upgrade to the SAP Financial system to produce automatic dunning notices. At the current time, there already is a process in place whereby overdue letters are sent out by the respective divisions and this process is outlined in The Accounts Receivable Collection Policies and Procedures under section E. Past Due Amounts – Collection Process. This process is currently being followed by City staff.</p> <p>The business case has been prepared for both arrears interest (late payment fee) and dunning, and will be reviewed as part of the SAP Upgrade.</p>

City Divisions
Public Recommendations – Not Fully Implemented

Division: Fire Services

Report Title: Fire Services Operational Review

Report Date: January 13, 2006

No.	Recommendation	Management's Comments and Action Plan/Time Frame
007	The Fire Chief and General Manager review the cost and benefits of introducing handheld computing equipment in the fire prevention inspection process. Such an analysis to include the costs of original capital investment plus increased efficiency gains. In conducting this review, the Fire Chief and General Manager ensure coordination with both Toronto Public Health and the Toronto Police Service.	HP handheld computing equipment has been purchased and currently is being rolled out to Fire Prevention staff. There is no interconnection or coordination currently possible with Public Health (PH) or Toronto Police Services (TPS) as the software product (module) used for Fire Prevention is included in the CAD/RMS system and is incompatible with the PH and TPS systems. Expected timeline: early 2010
011	The Fire Chief and General Manager establish a policy to ensure rotation of Fire Prevention staff regularly to various geographical areas.	A rotational program has been implemented for staff having less than 4 years of services. Transfer provisions in the Collective Agreement prevent us from establishing a rotational policy to regularly transfer staff having 4 or more year's service. Expected timeline: mid 2009
013	<p>The Fire Chief and General Manager consider taking a "risk based" approach in delivering the fire prevention program in the City and conduct a review to determine:</p> <ul style="list-style-type: none"> (a) the cost effectiveness of the current inspection program of institutional facilities; (b) the number of additional high fire risk premises in the City requiring routine inspections, appropriate inspection frequency and resource requirements, as well as potential risks and liability to the City if identified high fire risk premises are not routinely inspected; (c) the reasonableness of inspection staff resources currently assigned to the four district commands and possible re-organization to facilitate implementation of a "risk based" inspection program; and (d) report results and recommendations to the appropriate City Committee. 	<ul style="list-style-type: none"> a) The institutional group was disbanded in 2007 and staff have re-assigned to regular duties within wards. Expected timeline: mid 2009 b) Inspection activities are prioritized based upon risk with complaints being our highest priority followed by referrals. After addressing these issues staff conduct inspections on occupancies identified as having higher risks Expected timeline: mid 2009

City Divisions
Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
014	The Fire Chief and General Manager prepare a project plan detailing resource requirements, major milestones and target completion dates, as well as regular status reports to ensure properties requiring retrofit actions, as stipulated by Ontario Fire Code, are inspected within projected time frames. Such plan and the first status report be presented to the appropriate Committee by June 2006.	<p>A retrofit program was developed and implemented with the establishment of a Retrofit Task Force in 2006.</p> <p>We are looking at the viability of moving retrofit inspection responsibilities, for the remaining low rise, to regular inspection staff and have the retrofit staff be reassigned to regular inspections duties, including retrofit inspections.</p> <p>To summarize our project plan consists of high rise and low rise competition target dates. Retrofit is no different than other TFS inspection programs and need not be presented to any committee.</p> <p>Expected timeline: mid 2009</p>
015	The Fire Chief and General Manager take appropriate steps to develop and implement results based performance indicators to measure the productivity and cost effectiveness of the Fire Prevention inspection and enforcement services provided by the City.	<p>We currently have in place a model for measuring staff productivity. We have taken appropriate steps to further refine this model with the purchase of new software. The use of the reporting provisions, available through the new One-Step inspection software, will greatly improve our current ability to accurately measure productivity and cost effectiveness; provided the IT group meets our project schedule.</p> <p>Expected timeline: end of 2010</p>
016	The Fire Chief and General Manager take necessary steps to expedite the development of a new information system for Fire Prevention.	<p>The 1st phase of a 4 phase roll out of the new One-Step software system to the staff has been completed.</p> <p>Expected timeline: mid 2009</p>
017	<p>The Fire Chief and General Manager consider taking a "risk based" approach in delivering the fire prevention program in the City and conduct a review to determine:</p> <p>(a) the cost effectiveness of the current inspection program of institutional facilities;</p> <p>(b) the number of additional high fire risk premises in the City requiring routine inspections, appropriate inspection frequency and resource requirements, as well as potential risks and liability to the City if</p>	<p>a) New One-Step software and HP handheld devices, which will effectively improve management of the Fire Prevention program, are currently being introduced to staff.</p> <p>Expected timeline: end of 2010</p> <p>b) Technological changes are being put into effect, and are being accommodated with the implementation of new software and handheld devices.</p> <p>Expected timeline: end of 2010</p>

City Divisions
Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	<p>identified high fire risk premises are not routinely inspected;</p> <p>(c) the reasonableness of inspection staff resources currently assigned to the four district commands and possible re-organization to facilitate implementation of a "risk based" inspection program; and</p> <p>(d) report results and recommendations to the appropriate City Committee.</p>	<p>c) New HP handheld devices have been purchased. System enhancement is being completed with the introduction of the new One-Step software. Fire Prevention staff are currently receiving training on the new equipment and system.</p> <p>Expected timeline: end of 2010</p>
019	<p>The Fire Chief and General Manager review and take necessary steps to:</p> <p>(a) ensure the implementation of a proactive and enhanced preventive maintenance program for firefighting vehicles and equipment; and</p> <p>(b) monitor and minimize fire vehicle downtime and service disruptions associated with unscheduled and unexpected repairs</p>	<p>a) A number of changes have been made to the heavy fleet to compliment our existing PM program. Auxiliary oil filtration systems have been added to extend the service life of engine oil. Automatic lubrication systems have been installed to eliminate the need for technician provided lubrication. Trucks are scheduled for annual or semi-annual inspections and service depending on size and frequency of use. TFS have elected to have aerial ladders tested annually instead of the NFPA requirement of every 5 years. Road-service staff are utilized to inspect issues that arise as part of the operators' daily inspection. A 24-hour shift mechanic position was in a trial process for an initial 6-month period, and is now into a second trial period, further enhancing the PM program and repair response times.</p> <p>TFS continue to request more staffing in the budget process to further improve the level of preventative maintenance provided to the fleet.</p> <p>b) Downtime is to be expected when dealing with highly technical, custom built apparatus and components. The impact to service is reduced with the availability of spare apparatus now that an influx of new units has created a movement in fleet age. The actual downtime is currently monitored by the shop Captains and District Chief in charge. TFS attempted to use the CAD system to track vehicle downtime, but was unable. Actual monitoring will be done when historical data is available from the M5 system after prolonged use.</p>

City Divisions
Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
021	<p>The Fire Chief and General Manager ensure that:</p> <ul style="list-style-type: none"> (a) the Mechanical Division maintain complete, reliable, accurate vehicle records and comply with regulatory requirements; (b) policies and formal documentation standards for vehicle repairs and maintenance activities are developed; (c) documentation requirements and management expectations are clearly communicated to garage staff; and (d) management regularly review manual and system records and monitor compliance with established documentation policies and standards. 	<p>The M5 records management system went live in December 2008; data related to over 60% of vehicles have been downloaded, delays were due to lack of data entry resources.</p> <p>Expected timeline: It is expected that all units will be data entered by the end of 2010.</p> <p>Policies are being formalized and will include a requirement for regular review by management. Formalized policies will be available for review in the last quarter of 2009; at this time they will be communicated to staff.</p> <p>Expected timeline: last quarter of 2009</p>
022	<p>The Fire Chief and General Manager ensure records maintained by the Mechanical Division accurately account for all repairs performed on each vehicle, including repair and maintenance services rendered under warranty and those performed by private garages.</p>	<p>The M5 records management system went live in December 2008. Although program requirements have been identified by City Fleet, warranty tracking capabilities is still being implemented for Fire Services.</p> <p>Expected timeline: End of 2010</p>
023	<p>The Fire Chief and General Manager take steps to ensure cost-effective management of the Mechanical Division including:</p> <ul style="list-style-type: none"> (a) establishing and maintaining formal, written and enforceable job standards and monitor compliance with those standards; and (b) ensuring accurate tracking of repair time by utilizing the capability built into the M4 Fleet Management Information System. 	<p>The M5 Records Management System went live in December 2008, but M5 does not have the entire database for tracking repair time.</p> <p>It is expected that this will be completed by 2010.</p>
024	<p>The Fire Chief and General Manager take necessary steps to:</p> <ul style="list-style-type: none"> (a) utilize the M4 Fleet Management Information System for recording warranty information and tracking 	<p>Same as 22</p> <p>The M5 Records Management System went live in December 2008. Although program requirements have been identified by City Fleet, warranty tracking capabilities are still being implemented for Fire</p>

City Divisions
Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	<p>warranty repairs;</p> <p>(b) establish criteria for determining when warranty repairs should be performed internally or referred to the manufacturer; and</p> <p>(c) establish formal arrangements with manufacturers, ensuring the recovery of eligible costs when in-house warranty repairs are made.</p>	<p>Services.</p> <p>Expected timeline: End of 2010</p>
027	<p>The Fire Chief and General Manager establish procedures to strengthen management controls to ensure:</p> <p>(a) adequate documentation to support repairs referred to private garages;</p> <p>(b) vendor selection and payments for work performed by private garages are in compliance with Corporate purchasing policies; and</p> <p>(c) random quality assurance inspections of vehicles serviced by private garages are conducted and adequately documented for review by garage management.</p>	<p>The M5 Records Management System will ensure adequate documentation of repairs referred to private garages. Not all reporting capabilities are active or in readiness staging at this time.</p> <p>It is expected that all reporting capabilities for warranty, outside repairs, tracking of parts, etc will be fully operational by 2010.</p>
028	<p>The Fire Chief and General Manager take necessary steps to:</p> <p>(a) utilize the M4 Fleet Management Information System for recording warranty information and tracking warranty repairs;</p> <p>(b) establish criteria for determining when warranty repairs should be performed internally or referred to the manufacturer; and</p> <p>(c) establish formal arrangements with manufacturers, ensuring the recovery of eligible costs when in-house warranty repairs are made.</p>	<p>Due to a review of the NAPA/UAP contract in City Fleet conducted by Internal Audit, Fire Services is in negotiations to utilize this contract.</p> <p>Expected implementation: mid to end 2010</p>

City Divisions
Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
030	<p>The Fire Chief and General Manager take appropriate steps to ensure implementation of adequate inventory controls, including:</p> <ul style="list-style-type: none"> (a) utilizing available system features for tracking inventory usage; (b) assigning a staff position to monitor receipts and issuance of parts inventory and restricting physical access to the stockroom to authorized personnel; (c) recording all parts and labour in the M4 Fleet Management Information System, including unit cost, vendor information and labour hours; and (d) establishing policies and guidelines to provide for an annual inventory process and periodic surprise physical counts of items and ensuring that discrepancies are adequately investigated and resolved. 	<p>Same as 28</p> <p>Due to a review of the NAPA/UAP contract in City Fleet conducted by Internal Audit, Fire Services is in negotiations to utilize this contract as well.</p> <p>Expected implementation: mid to end 2010</p> <p>Inventory management will be included as a requirement of this contract.</p>
031	<p>The Fire Chief and General Manager take necessary steps to expedite the implementation of the M4 Fleet Management Information System and include:</p> <ul style="list-style-type: none"> (a) the development of policies and procedures; (b) the securing of technical support from the Information and Technology Division; and (c) the requirement to provide formal training to staff. 	<p>As programming and operational use of certain applications in M5 are made available to Toronto Fire Services, policies and procedures will be created and/or updated, and staff training will be completed. This includes the upgrade to have repair requests entered directly from the fire stations, warranty tracking procedures, mobile service labour tracking, and any direct interface to SAP.</p> <p>Expected Timeline: mid to end 2010</p>
032	<p>The Deputy City Manager ensure the Mechanical Division of Toronto Fire Services:</p> <ul style="list-style-type: none"> (a) establish clear and measurable objectives and performance goals; (b) coordinate with Fleet Services in establishing efficiency and effectiveness performance measures to 	<p>The workplan, deliverables and timetable developed by the Fleet Services Review Committee include a project for review of equipment purchases, vehicle parts, external contracts and performance measures.</p> <p>These reviews are expected to be completed by mid to end 2010.</p>

City Divisions
Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	evaluate progress toward those goals; and (b) regularly measure and report on progress in achieving performance goals.	
033	The City Manager ensure coordination of Fleet Services, Toronto Fire Services and other City fleet operations in establishing common performance measures and standard for fleet operations City-wide	The workplan, deliverables and timetable developed by the Fleet Services Review Committee includes a project for review of equipment purchases, vehicle parts, external contracts and performance measures. These reviews are expected to be completed by mid to end 2010.

Division: FLEET SERVICES

Report Title: Fleet Operations Review – Phase Two

Report Date: April 11, 2005

No.	Recommendation	Management's Comments and Action Plan/Time Frame
007	The City Manager report to the Administration Committee, upon completion of the Yards Rationalization Study, on the status of the recommended closures of the maintenance garages located at 875 Eastern Avenue, 1008 Yonge Street, 1401 Castlefield Avenue and 30 Northline Road.	875 Eastern has been transferred to PF&R. 1008 Yonge, 1401 Castlefield Ave, and 30 Northline Road to be included in future yards Rationalization Study primed by F&RE.

Division: Information & Technology

Report Title: Telecommunication Services Review

Report Date: January 31, 2005

No.	Recommendation	Management's Comments and Action Plan/Time Frame
009	The Commissioner, Corporate Services, in consultation with the service providers, ensure that an appropriate level of cellular telephone billing information is provided to all departments. Departments ensure that controls are in place for the recovery of non-business related calls;	Not Fully Implemented. While cellular telephone billing information is provided to Divisions, this process is not yet automated. The Telecom Expense Management System (TEMS) is partially implemented for landline telephone and transportation/network circuits. Completion of this project, with cellular telephone billing, is scheduled for Q1-Q2, 2009.

City Divisions
Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
		<p>Policies have been implemented regarding divisional responsibility for recovering costs for personal use of land line and cellular phone calls.</p> <p>Projected Implementation Date: Q1-Q2, 2009</p>

Report Title: Management of City Information Technology Assets

Report Date: January 26, 2006

No.	Recommendation	Management's Comments and Action Plan/Time Frame
005	<p>The Chief Corporate Officer, subsequent to the implementation of the Enterprise Information Technology Management System, be required to coordinate periodic asset inventory counts. Any inaccuracies discovered during the inventory count be investigated and appropriate adjustments made accordingly, subject to supervisory review and approval.</p>	<p>The IT Asset Management System (Maximo) went into production in September 2008. The tool is capable functionally of meeting all aspects of the recommendation. Inventory and discrepancy reports are available but the lack of governance (the IT Transformation and the Contract Management Office review projects not fully implemented), and the lack of resources, made it difficult to complete the tasks necessary to satisfy the recommendation.</p> <p>A draft policy on asset management is to be reviewed by key users in the week of April 27, 2009 and then onto Senior Management Team for approval.</p>

Report Title: Internet Access Review

Report Date: July 31, 2007

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	<p>The Chief Information Officer, in consultation with the Executive Director of Human Resources Division and the City Solicitor, implement systematic Internet usage monitoring for compliance with the City's Acceptable Use Policy, including:</p> <p>a. developing criteria for Internet use that may not be in compliance with the policy, particularly relating to Internet time, bandwidth usage and visits or attempts to visit inappropriate sites;</p>	<p>(a)The City's Acceptable Use Policy has defined the acceptable use criteria of Internet (eg occasional personal use at lunch hour or breaks). Internet bandwidth is used and shared among user browsing, Internet incoming/outgoing emails and any public accesses to City's web sites including eService transactions. All inappropriate sites are blocked by the system based on our existing subscribed filtering service. Procedures with proper management authorization to access blocked sites/categories due to business needs have been in place. The purpose of the existing I&T Division's system monitoring is for system</p>

City Divisions
Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	<p>b. utilizing appropriate analysis tools to generate exception reports identifying users with Internet activity deemed to be inappropriate according to established criteria;</p> <p>c. providing Divisional management with detailed reports and technical support to facilitate review of apparent violations of the City's Acceptable Use Policy;</p> <p>d. establishing written procedures outlining the types and frequency of management reports on Internet usage and the responsibility for review and follow-up of such reports; and</p> <p>e. communicating to all City staff reiterating the City's Acceptable Use Policy, clarifying the responsibility of the City and users, and advising of the procedures in place to monitor compliance with the Policy.</p>	<p>availability, capacity planning and performance tuning. It is not for individual user access monitoring, although the Internet log file can also be used for user access analysis if it is specifically requested and based on certain requested criteria in the case of internal/external investigations and/or forensic audits. The cost to I&T Division to monitor the individual employee Internet usage will be significant, as reported to Government Management Committee (08 10 23).</p> <p>(b) – (e) Council (07 10 22-23) directed the Chief Information Officer to undertake a Feasibility Study assessment on the monitoring of employee Internet usage.</p> <p>Consultations with the Human Resources Division, City Clerk's Office and Legal Services drew attention to the significant challenges presented to the City in implementing employee Internet usage monitoring.</p> <p>Results of the feasibility study highlighted both the significant labour effort and the expected increase on the I&T Division's operating budget if the I&T Division was to proceed.</p> <p>These consultations and the feasibility study results were included in the Response to Employee Internet Usage Review Staff Report which was received for information at the Government Management Committee (08 10 23).</p> <p>Legal Services issued an opinion (09 01 21) recommending Enhanced Systems Monitoring which means the I&T Division could adjust its current system monitoring practices to include a threshold. Systems Monitoring is already available under the Acceptable Use Policy. The I&T Division supports the recommendation of Legal Services.</p>
004	The Chief Information Officer take appropriate steps to ensure Internet connections of all City computers are consistently configured so that Internet logs record all Internet activity of all users but exclude visits to City internal sites.	A deployment plan is developed and technology solution tested and piloted. However, during the pilot test, legitimate configuration exemptions are found in some business units which requires some exemption procedures to be implemented in those business units. Due to other project priorities in I&T and the business units and resource constraints, the deployment is deferred to the 4th quarter of 2009."

City Divisions
Public Recommendations – Not Fully Implemented

Report Title: Disaster Recovery Planning for City Computer Facilities

Report Date: March 3, 2008

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	The City Manager develop a formal disaster recovery planning and preparedness protocol with the Agencies, Boards and Commissions. The protocol should ensure coordination, collaboration and communication related to computer facility disaster recovery planning and preparedness.	<p>Dave Wallace, City of Toronto CIO, and his colleagues at the Toronto Transit Commission and Toronto Police Services conduct regular meetings. These meetings enable the valuable information exchange on matters of mutual interest, such as the greening of IT and will be extended to establish a protocol for exploring and identifying areas for collaboration; for example disaster recovery planning.</p> <p>Discussions will be held with other Agencies, Boards and Commissions in the City.</p> <p>The protocol is estimated to be completed by Fall 2009.</p>
002	The City Manager implement a disaster recovery and business continuity program that includes divisional roles and responsibilities, resource and training requirements, and simulation and plan maintenance schedules.	<p>A new Manager position (Manger, Risk Management and Information Security) has been created as a result of the IT Governance and Organization Design project. Both BCP and DRP will be part of this portfolio.</p> <p>This position was filled April 2009.</p>
005	<p>The Chief Information Officer review the backup and storage procedures of City information technology units for:</p> <p>(a) compliance with acceptable standards and practices for data backup and storage requirements; and</p> <p>(b) provide divisions with the opportunity to participate in existing data storage arrangements within the City or with the outside service provider.</p>	<p>The I&T Division currently backs up its data on a nightly basis and sends the backup media offsite daily to an external storage provider.</p> <p>(a) A complete review of the City's Backup & Storage procedure was conducted by Sungard as recently as November 2007. The study was limited to one location.</p> <p>(b) Divisions currently using I&T's external offsite data storage provider are Policy, Planning, Finance & Administration & Toronto Public Health.</p> <p>Other divisions will be included in a planned, staged roll-out in this arrangement once the IT Transformation process is completed by Q2 2010.</p>
006	The City Manager, in consultation with the Chief Information Officer, direct divisions to test information technology disaster recovery plans on a regular basis.	<p>A GroupWise DR unit test is to be performed in Q2-09; a SAP DR unit test to be performed in Q4-09. All new applications deployed in Q1-Q3-09 will be tested prior to year end.</p> <p>Also, the I&T Division disaster recovery program developed its DR framework in 2008. Part of this</p>

City Divisions
Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
		framework included identifying resources needed to build and sustain the program. This includes a Disaster Recovery Co-ordinator. This role is scheduled to be filled by June 2009 and part of this role is to co-ordinate testing for all divisions.
007	The Chief Information Officer develop disaster recovery testing guidelines and provide training necessary to ensure cross-divisional consistency.	The I&T Division DR team is available to assist other Divisions with Disaster Recovery programs by proving templates, sharing methodology, and providing guidance where required.

Division: **Parks, Forestry & Recreation**

Report Title: **Review of Receivables Relating to Parks and Recreation Operations and the Review of Revenue and Cash Controls Relating to the Parks and Recreation Division, North and South Districts**

Report Date: **March 19, 2004**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
003	<p>The Commissioner, Economic Development, Culture and Tourism review in detail the outstanding accounts receivable balances and ensure that:</p> <p>(e) In consultation with the Chief Financial Officer and Treasurer, consideration be given to the charging of interest on accounts which have been outstanding for a pre-determined period of time.</p> <p>(h) Specific performance measures be developed in order to measure the effectiveness of the receivable collection process. Management reports be amended to facilitate the disclosure of receivables by District and appropriate action be taken where collection efforts are not meeting performance expectations.</p>	<p>Class aging reports are in place. SAP Aging report is still in the process of development. Going forward, our key thrust in receivables is on preventing the build up of the outstanding accounts by ensuring that clients pay up front (except for pre-authorized permit groups) before services are rendered. To this end, policies and procedures are in place with respect to registrations and permitting.</p> <p>As Phase 3 of the Parks, Forestry & Recreation Division Accounts Receivable Review report (dated January 19, 2009), is rolled out, we may establish a specific performance measure on the effectiveness of collection, but at the moment, we are focusing on prevention.</p>
004	The Commissioner, Economic Development, Culture and Tourism, in consultation with the Chief Financial Officer and Treasurer, develop accounts receivable policies and procedures in order to provide guidance for the management of accounts receivable. Specifically the policy and procedure	As part of the implementation of the recommendations included in the Parks, Forestry & Recreation Division Phase 3 Accounts Receivable Review Report, policies and procedures will be developed by the end of 2009.

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Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	address collection efforts, the granting of credit, routine ageing of accounts, standard time frames for sending accounts to collection agencies and the process for the determination of doubtful accounts and the write-off of uncollectible accounts.	

Report Title: CLASS Recreation Registration and Permitting System Information Technology Review – Economic Development, Culture and Tourism Department

Report Date: October 6, 2004

No.	Recommendation	Management's Comments and Action Plan/Time Frame
012	the Commissioner, Economic Development, Culture and Tourism, direct that a review of current user access rights be performed and that such a review be conducted on a regular basis to confirm that user access rights are compatible with job functions and responsibilities.	A Project Team has been formed to review the CLASS Security Permissions. Progress has been made. The number of departmental re-organizations in the City has added to the difficulty of defining "appropriate" profiles and compatible functions & profiles". The Security Permissions project is planned to be completed in December 2009.
015	the Commissioner, Economic Development, Culture and Tourism, establish a policy and corresponding procedures for archiving records maintained on the CLASS Recreation Registration and Permitting System.	A Records Management Policy will be developed by December 2009.

Division: Revenue Services

Report Title: Property Tax Appeals and Refund Processing

Report Date: February 28, 2007

No.	Recommendation	Management's Comments and Action Plan/Time Frame
008	Review outstanding service requests to assess additional automation features to be incorporated into the next generation of the Tax Management and Collection System.	A review of outstanding service requests identifying additional automation features/enhancements will be undertaken in February 2009 by the Corporate IT redevelopment team to identify any additional features that have not been captured within the business requirements for the next generation of the Tax Management and Collection System. Numerous enhancements to existing TMACS functionality were identified within the Business Requirements Document

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No.	Recommendation	Management's Comments and Action Plan/Time Frame
		(BRD) dated July 9, 2008, for a redeveloped or replacement tax billing system, and the Request for Information document to assess the availability of commercial tax billing solutions, scheduled for release in March 2009.

Division: SHELTER, SUPPORT & HOUSING ADMINISTRATION

Report Title: Hostel Operations Review – Community and Neighbourhood Services

Report Date: June 20, 2004

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	<p>the Commissioner, Community and Neighbourhood Services, report to City Council with proposed provincial subsidy options and recommended changes to the current funding arrangements for the City's shelter system. Such a report:</p> <ul style="list-style-type: none"> (a) clearly articulate the need for a funding model which has as its objectives: <ul style="list-style-type: none"> (i) the need to provide incentives for shelter operators to transition the homeless to permanent long-term accommodation; and (ii) the need to provide a measure of financial stability to shelter operators; and (b) include funding alternatives, including the short-term and long-term financial implications under each option; and (c) along with any recommendations which City Council may have, form the basis of future negotiations with the Province of Ontario; 	<p>In the fall of 2008, City Council approved a report that provided a funding model review update and included an update on the findings from consultations done to date with stakeholders. This update noted that a report with recommendations on the funding model will be brought forward to Council in 2009.</p>
004	<p>the Commissioner, Community and Neighbourhood Services, ensure that the recommendations in this report, particularly with respect to the financial-related controls are addressed in the development of the Shelter Management Information System. In</p>	<p>The Shelter Management Information System (SMIS) will be implemented in 2009. Controls in the program will address issues identified in the original audit including an auto discharge feature for bed occupancy. A client will not be able to occupy two beds in the system at the same time. If a client</p>

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No.	Recommendation	Management's Comments and Action Plan/Time Frame
	addition, consideration be given to accelerating the implementation of the Shelter Management Information System;	occupies a bed at one shelter and wishes to be admitted to another shelter the system will automatically discharge the client from the first shelter.
017	<p>the Commissioner, Community and Neighbourhood Services, review the Out of the Cold Program, with a view to:</p> <p>(a) evaluating the costs and benefits of the program;</p> <p>(b) reporting to the Community and Neighbourhood Services Committee, together with a recommendation on the future direction of the program both in the short-term and the long-term based on the evaluation; and</p> <p>(c) in the interim, provide clear direction as to how the program fits into the overall City shelter system, including:</p> <p>(i) the City's role in the provision of the support services by the agency running the program; and</p> <p>(ii) the City's role in the provision of emergency shelter services by the participating community organizations, particularly with respect to the applicability of the City's Shelter Standards to these organizations;</p>	Review continued to be delayed by lack of staff resources however, preliminary work commenced in 2008, completion anticipated in 2010.
018	the Commissioner, Community and Neighbourhood Services, assess the reliability of the financial information in the Hostel Utilization System currently used by the City-operated shelters and ensure that any information that is required to be carried forward to the new Shelter Management Information System, currently under development, is complete and accurate;	A minimal amount of financial data will be carried forward to the new system when SMIS is implemented in 2009 and staff will ensure that any information carried forward is complete and accurate.
024	the Commissioner, Community and Neighbourhood Services, develop a policy that clearly establishes standard rates for maintenance fees for emergency shelter users. Such policies determine at what income levels maintenance fees become due. The policy be applied consistently to both City-operated and purchased service shelters. Internal controls commensurate with the level of fees collected be	Review continued to be delayed by lack of staffing resources however, preliminary work commenced in 2008 with anticipated completion in 2010.

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No.	Recommendation	Management's Comments and Action Plan/Time Frame
	established.	

Division: Social Services

Report Title: Recovery of Social Assistance Overpayments, Toronto Social Services

Report Date: June 2, 2005

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	The General Manager, Toronto Social Services, review and develop appropriate performance measures and targets in relation to program costs and recoveries. Such performance measures be used to evaluate the financial results and performance of the Inactive Overpayment Unit and determine an appropriate allocation of resources to the Unit.	Divisional recovery trends and the Inactive Overpayment Unit's (IOU) performance was reported to Committee in the 2008 Scorecard Report. An analysis of IOU cost recovery trends, baseline performance, recovery targets and resource commitments is in progress and is included in the 2009 Divisional work plan.
003	The General Manager, Toronto Social Services, establish appropriate performance measures in relation to collection follow-up procedures for all overpayments relating to Ontario Works clients. Such performance measures be subject to supervisory review and appropriate management action. The ongoing monitoring of collection activities be reviewed and evidence of such review be contained in all files.	Performance measures, review, and follow up procedures have been established for all overpayments related to OW clients. Additional report tools to enhance the monitoring, review, and follow up action on the active overpayment recoveries have been developed and implemented. The ongoing monitoring of collection activities on inactive overpayments is subject to the development of the automated systems as described in recommendation number 7.
007	The General Manager, Toronto Social Services, evaluate the reporting capabilities of the current management information systems in order to ensure that the needs of the Inactive Overpayments Unit are addressed. The functionality of such a system should include: <ul style="list-style-type: none"> - automated receipt issuance when a recovery is processed; - automated consolidation of daily funds received and processed; - outstanding overpayment account balance information; - standardized collection letters; - automated bring forwards; - tracking of post-dated repayment cheques; 	The full business requirements for automation to address the needs of IOU have been completed. The development of the IOU database is included in the 2009 Divisional work plan.

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No.	Recommendation	Management's Comments and Action Plan/Time Frame
	<ul style="list-style-type: none"> - automated priority ranking of accounts; and - performance reports indicating key financial ratios such as overpayment recoveries compared to outstanding overpayments. 	
013	The General Manager, Toronto Social Services, review and measure the impact created by the implementation of full portability of overpayments on the administration of social assistance and report the current and projected operational impact to the Community Services Committee and the Ministry of Community and Social Services.	TESS has collected the data and completed a review of the impact created by the implementation of full portability of overpayments on the administration of social assistance. An analysis of the data has been completed and will be an item on the Senior Management Team's agenda for 2009.

Division: Solid Waste Management Services

Report Title: Solid Waste Management Services – Review of Major Contracts

Report Date: February 9, 2007

No.	Recommendation	Management's Comments and Action Plan/Time Frame
008	The Deputy City Manager and Chief Financial Officer, in consultation with the Deputy City Manager responsible for Solid Waste Management, review purchasing policies and procedures to ensure that they are adequate to meet divisional needs to respond to market conditions relating to the sale of materials recovered through the City's recycling facilities	<p>Meetings have been held with PMMD regarding the need to modify the purchasing process to ensure the sale of recyclables is efficient and nets the best revenue for the City. SWMS, in consultation with PMMD and Legal, will report to Standing Committee and Council on recommended procedures that will meet the Divisional needs to respond to operational and market conditions on a timely and effective basis.</p> <p>Target Completion Date: December 31, 2009</p>
011	<p>The Deputy City Manager and Chief Financial Officer, in consultation with the other Deputy City Managers and the City Solicitor:</p> <p>a. review the appropriate standard content of performance bonds and insurance certificates and the appropriateness and criteria for deviations from such standards in light of relevant risk exposure, including the respective roles of the Legal</p>	Implemented with the exception of revisions to the Surety Bond Policy as required in Part (b).

City Divisions
Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	<p>Services Division and Corporate Finance's Insurance and Risk Management section in deciding on any deviation of submitted documents;</p> <p>b. review and take necessary steps to ensure current administrative policies and procedures, including clarifying the roles and responsibilities of City Finance and City divisions in the safekeeping, recordkeeping and administration of performance bonds, letters of credit, and insurance certificates, are effective in protecting the City from claims, risks and losses in connection with activities performed by City contractors; and</p> <p>c. issue written directives to clearly communicate relevant corporate policies and procedures to staff.</p>	<p>At its July, 2005 meeting, City Council adopted a Surety Bond Corporate Policy in response to the Auditor General's Procurement Process Review recommendation 35 (Administration Committee Report 6 Clause 5).</p> <p>The Surety Bond Policy will be updated to include a standard performance bond wording and clarification that bond retention and compliance verification is the responsibility of each contract manager in City divisions.</p> <p>Project completion timeline is 4th Quarter 2009.</p>

Division: Technical Services

Report Title: Contract Management – Reconstruction of The Queensway -Eastbound Lanes

Report Date: July 28, 2006

No.	Recommendation	Management's Comments and Action Plan/Time Frame
006	<p>The Executive Director, Technical Services Division, develop appropriate controls and processes to ensure that:</p> <p>(a) inspection reports prepared by third-party consultants are reviewed and adequately monitored;</p> <p>(b) follow-up actions on work failing agreed upon standards are taken and documented;</p> <p>(c) reworks are validated and actions not yet taken on failed tests are completed prior to the final payment</p>	<p>In January 2007, the Executive Director Technical Services issued a memo to Directors and Managers in relation to the minimum testing standards for material testing and documentation of deficiencies and follow up procedures.</p> <p>The field guide to material inspection and minimum standards for material testing and tracking of deficient items has been developed and is incorporated into the Field Services Manual (FSM) implemented in 2008.</p> <p>The Field Services Manual has been rolled out to the staff and consistent implementation will be enforced during 2009.</p>

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Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	(d) on the project; and information relating to tests performed by consultants are maintained	Due Date: By Dec'2009
014	The Executive Director, Technical Services Division, update the procedures manual to include procedures for verifying the thickness of asphalt, concrete and granular material before the release of payment	<p>A field guide to material inspection and minimum standards for material testing has been developed and is included in the Field Services Manual. The field guide includes thickness checking to concrete and asphalt structures constructed .</p> <p>The Field Services Manual has been rolled out to the staff and implementation will be completed during 2009.</p> <p>Due Date: By Dec'2009</p>
016	<p>The Executive Director, Technical Services Division, take steps to ensure compliance with policies and procedures in relation to:</p> <ul style="list-style-type: none"> documenting the daily work completed in the Field Inspector's Daily Work Report; documentation of monthly field meetings; preparation of the Deficiency List and List of Incomplete Items on achieving substantial completion; confirmation of final inspection before release of final payment; and obtaining statutory declaration and WSIB clearance as required by the procedures manual. 	<p>Executive Director, Technical Services issued a directive to staff on Contract Administration Procedures Compliance in January 2007. The Executive Director instructed the staff to document the daily work completed in the Inspector's Daily Work Report, and to hold and document monthly field meetings. Staff was also reminded to prepare a deficiency list and a list of incomplete items on achieving substantial completion, obtaining confirmation of final inspection before release of final payment and to obtain statutory declaration and WSIB clearance before the certificate of completion is issued. These requirements are included in the Field Services Manual (FSM), which was implemented in 2008.</p> <p>The Field Services Manual has been rolled out to the staff and consistent implementation will be ensured during 2009.</p> <p>Due Date: By Dec'2009</p>

Report Title: Management of Construction Contracts – Leaside Bridge Structure Rehabilitation Contract

Report Date: March 23, 2007

No.	Recommendation	Management's Comments and Action Plan/Time Frame
009	The Deputy City Manager and Chief Financial Officer consider the implementation of a policy for the recovery of	This matter is under review by the Executive Director, Technical Services in consultation with the City Treasurer. Following Action Plan is developed to

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Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	administration fees relating to the management of contracts by the City on behalf of third parties. Such a policy be included in the Technical Services Capital Works Projects Procurement and Administration Procedures Manual.	<p>implement this recommendation:</p> <p>1. Justify the rates</p> <ul style="list-style-type: none"> • Send Briefing Note to Richard Butts, Cam Weldon and Bill Crowther announcing the initiation of the project. • Canvass Technical Services project engineers and find out the engineering and administration fees being used (information to be used for comparison purpose). • Pull contract information out from PTP and find out how much staff time & overhead cost were spent in the past on typical TTC, bridge and road construction contracts. • Canvass Transportation, Toronto Water, and other city divisions and find out the fees the divisions are charging their third parties. • Examine City's current development related engineering fees policy. <p>Due Date: By Aug'2009</p> <p>2. Harmonize fee(s) and/or develop a fee table for different contract sizes</p> <p>Due Date: By Sep'2009</p> <p>3. Develop a third party administration fee recovery policy/agreement</p> <p>Due Date: By Sep'2009</p> <p>4. Approval</p> <ul style="list-style-type: none"> • Circulate the policy to Corporate Finance, Auditor General, Deputy City Manager and Chief Financial Officer and seek concurrence. • Submit the policy to a Standing Committee for approval (if necessary). <p>Due Date: By Dec'2009</p> <p>5. Implementation</p> <ul style="list-style-type: none"> • Announce and post policy on SPQA Intranet site. • Include policy in Technical Services Capital Works Projects Procurement and Administration Procedure Manual. <p>Due Date: By Mar'2010</p>

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Division: **Toronto Water**

Report Title: **Management of Construction Contracts – Toronto Water and Sewer
Emergency Repair Contracts**

Report Date: **July 30, 2007**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
008	The General Manager, Toronto Water, take steps to develop policies and procedures for managing emergency repair contracts and ensure staff is appropriately trained.	<p>Toronto Water completed the development of the 'District Operations Field Services Manual – Toronto Water', in March 2009.</p> <p>Currently a training program is being developed in accordance with the new District Operations Field Services Manual. Training will be conducted for all District Contract Services staff on the revised contract management processes.</p> <p>Training will be scheduled following the development of the training program (anticipated to be July/August 2009) and completed by the end of 2009.</p>
011	The General Manager, Toronto Water, ensure that extra work is awarded through authorized change directives and that separate inspector reports are used for recording work pertaining to extra work orders.	<p>"Interim Instructions" for Inspector's Daily Reports, Extra Work Order Request for Quotation, and Daily Report for Extra Work were introduced in 2008 pending the expected adoption of a Field Service Manual.</p> <p>Toronto Water completed the development of the District Operations Field Services Manual – Toronto Water, in March 2009.</p> <p>Currently a training program is being developed in accordance with the new District Operations Field Services Manual. Training will be conducted for all District Contract Services staff on the revised contract management processes.</p> <p>Training will be scheduled following the development of the training program (anticipated to be July/August 2009) and completed by the end of 2009.</p>
014	The General Manager, Toronto Water, ensure contractor performance issues are consistently documented and monitored. Significant contractor performance issues that can not be resolved through the regular contract management process should be communicated to Purchasing and Materials Management for consideration in future contract award decisions.	<p>Toronto Water is reviewing a draft "Contractor Performance Evaluation Form" prepared by Technical Services to assess applicability to District Contract Services operation.</p> <p>Review of the Technical Services and Toronto Water versions of the Contractor Performance Evaluation Forms will be completed by the end of 2009 to be followed by the inclusion of the performance evaluation in all future Tenders.</p>

City Divisions
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No.	Recommendation	Management's Comments and Action Plan/Time Frame
015	The General Manager, Toronto Water, expedite the review and assessment of existing work management systems, including an assessment of the SAP Plant Maintenance Module. Following the selection of a work management system, its implementation should be expedited and the cost benefits of its integration with SAP be evaluated.	<p>A City-wide Work Management Systems Community of Practice committee and terms of reference was established in late 2007. The objective of the committee is to review and rationalize current work management systems, find potential cross-divisional efficiencies beneficial to the development of service plans and e-business initiatives.</p> <p>Toronto Water will consider and implement changes to its existing systems as part of this process.</p> <p>The WMS Community of Practices working group is lead by the Director, IT Strategic Planning Architecture – I&T Technology, CIO's Office. Meetings and workshops have occurred to finalize the strategy and methodology for reviewing City wide WMS applications (business requirements) and look at the possibility to rationalize the number of WMS applications based on business practice categories.</p> <p>The review will continue until mid 2010 prior to making any final recommendations and moving to a planning and scoping phase likely by the end of 2010.</p>

Report Title: Toronto Water – Wastewater Treatment Phase One

Report Date: July 16, 2007

No.	Recommendation	Management's Comments and Action Plan/Time Frame
004	The General Manager, Toronto Water Division, direct that detailed overtime analyses be performed to determine whether the amount of overtime is reasonable and necessary in the wastewater plants. Such overtime analyses should identify reasons for overtime and trends among work areas and positions within the plants.	The Plant Managers were not given a specific directive regarding the performance of overtime analyses. Current overtime analyses performed by the plants provide basic information, which does not identify trends among work areas and positions, but does alert plant management to unusual increases in overtime. Reasons for overtime are documented and reviewed by the Team Coordinator and Plant Manager as each instance occurs.
007	The General Manager, Toronto Water Division, ensure that the staff in the Toronto Water Division are aware of their responsibilities relating to the attendance management program and require that employee absenteeism is regularly monitored in accordance with City policy.	Although management staff were reminded of their responsibilities relating to the attendance management program, audit testing found a lack of documented evidence to show that the attendance management program was being followed consistently.

City Divisions
Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
008	<p>The General Manager, Toronto Water Division, ensure that:</p> <p>(a) divisional staff, independent of the payroll input process, review and verify the accuracy and completeness of payroll transactions; and</p> <p>(b) Toronto Water staff do not input their own payroll data into the payroll system.</p>	<p>Upon completion of an administrative review, additional staff resources for Policy, Planning, Finance & Administration (PPFA) support staff were added to the 2009 Toronto Water operating budget and approved by City Council. These positions have yet to be filled by PPFA.</p> <p>Although some payroll data entry is still performed by Toronto Water staff, no individual inputs their own payroll data.</p> <p>An initiative is currently underway to transfer the remaining time keeping data entry activities from Toronto Water staff to PPFA staff by September 2009.</p>
009	<p>The Chief Financial Officer and Treasurer take appropriate action to identify and recover payroll overpayments resulting from the incorrect use of payroll input codes prior to the enhancement of on-line system controls in August 2006.</p>	<p>The Director, Pension, Payroll & Employee Benefits has identified the potential overpayments and contacted Divisions for verification. Payroll has taken the appropriate action to recover monies, where overpayments have been confirmed by the Divisions.</p> <p>However, we continue to await validation from Transportation Services and Solid Waste Management Services on their potential overpayments as a result of utilizing these payroll input codes. As a result, we have not been able to implement this recommendation for these divisions.</p> <p>Information was sent to these Divisions in October 2007, December 2007 and May 2009. Payroll will take the appropriate steps, once information has been received from these Divisions.</p>
010	<p>The General Manager, Toronto Water Division, develop and implement standard payroll procedures in the Toronto Water Division that require supervisory staff to review and approve a standard time sheet that captures all staff time and attendance.</p>	<p>Toronto Water has developed new standardized timesheets and payroll procedures that require supervisors to review and approve timesheets. In the two plants that have adopted the standardized timesheets, supervisory staff are still using the old timesheets to collect raw payroll data prior to completing the new form.</p>
011	<p>The General Manager, Toronto Water Division, review the use of alternate rate assignments to ensure that such assignments are necessary and properly processed in accordance with policies and procedures as well as the provisions in the collective agreement.</p>	<p>The review of alternate rate assignments was conducted for Local 79 staff in September 2007 and again in April 2009. A similar review for Local 416 staff has not yet been performed.</p>
012	<p>The General Manager, Toronto Water Division, consider the possibility of reassigning payroll input duties to plant</p>	<p>Upon completion of an administrative review, additional staff resources for PPFA support staff were added to the 2009 Toronto Water operating budget</p>

City Divisions
Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	administrative staff.	and approved by City Council. An initiative is currently underway to transfer the remaining time keeping data entry activities from Toronto Water staff to PPFA staff by September 2009. PPFA have yet to recruit for these positions.
013	The General Manager, Toronto Water Division, require that an evaluation of the use of the work management system be conducted following implementation of the system at each plant location. In addition, timely action should be taken to correct problems that are identified during the evaluation process.	City-wide Work Management Systems Community of Practice committee and terms of reference have been established. Objective of the committee is to review and rationalize current work management systems, find potential cross-divisional efficiencies beneficial to the development of service plans and e-business initiatives.
015	The General Manager, Toronto Water Division, expedite the review and assessment of the existing work management systems and the SAP Plant Maintenance Module and consider the feasibility of creating an interface between the selected system and the SAP Financial Information system.	City-wide Work Management Systems Community of Practice committee and terms of reference have been established. Objective of the committee is to review and rationalize current work management systems, find potential cross-divisional efficiencies beneficial to the development of service plans and e-business initiatives.

Report Title: Toronto Water – Wastewater Treatment Phase Two

Report Date: September 21, 2007

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	<p>The General Manager, Toronto Water Division, take appropriate steps to ensure compliance with the City's purchasing policies such as:</p> <ul style="list-style-type: none"> (a) discontinue the practice of using DPOs for repetitive purchases where the use of a blanket contract would be more appropriate; (b) ensure that DPOs are prepared prior to ordering goods and services; (c) ensure that three quotes are obtained where required; (d) discontinue the practice of splitting DPOs to keep the purchase amount 	<p>Toronto Water is currently reviewing the division's procurement processes in order to transfer the purchasing and payables functions to PPFA staff in the most efficient and effective manner.</p> <p>As part of this initiative, the new service delivery model will include this type of ongoing review and oversight to be performed by the new/additional support staff from PPFA.</p>

City Divisions
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No.	Recommendation	Management's Comments and Action Plan/Time Frame
	<p>below the maximum of \$7,500 for a DPO or below the \$3,000 limit for three quotes; and</p> <p>(e) take steps to identify areas of continued non compliance and impose a appropriate discipline for non compliance with City policies.</p>	
003	<p>The General Manager, Toronto Water Division, in consultation with the Director, Purchasing and Materials Management and the Executive Director, Policy, Planning, Finance and Administration, devise a procurement plan to ensure blanket contracts are issued for repetitive purchases.</p>	<p>There is a need for more blanket contracts for the wastewater plants to reduce the repetitive usage of DPOs for various vendors.</p> <p>As part of Toronto Water's procurement process review initiative, the new service delivery model will include more support for blanket contracts to be provided by the new/additional staff from PPFA.</p>
004	<p>The General Manager, Toronto Water Division communicate procurement needs of the wastewater plants to the Purchasing and Materials Management Division on a timely basis. The procurement needs should include priorities and expected timelines for the completion of purchase requests.</p>	<p>Toronto Water provided PMMD with procurement plans (tenders, RFPs and RFQs) for any in-house capital projects and centrally coordinated operational purchases. The wastewater plants did not submit their own plant specific operating requirements. This issue will be reviewed during the 2010 budget preparation and may be resolved once the new PPFA plant staff are in place.</p>
007	<p>The General Manager, Toronto Water Division, assign a contract lead to all contracts and ensure that all staff participating in contracts are aware of the relevant contract provisions and their responsibilities in managing the contract. These responsibilities include:</p> <p>a. ensuring that goods delivered and payments comply with contract provisions; and</p> <p>b. obtaining and retaining relevant contract documents.</p>	<p>All major wastewater supply and services contracts have an assigned lead. Administration of blanket contracts requires further improvements, including clear assignment of roles and responsibilities. These requirements will be included as part of Toronto Water's procurement process review initiative,</p>
008	<p>The General Manager, Toronto Water Division, ensure that all staff involved in managing and developing contracts receive appropriate training to effectively carry out their responsibilities.</p>	<p>The General Manager, Toronto Water has requested a list of Toronto Water staff who have completed the City of Toronto "Managing Contracts Effectively" course from HR Training & Development. This list will be available March 2009.</p>
009	<p>The General Manager, Toronto Water Division, require that supervisory staff with contract management responsibilities evaluate and document vendor performance</p>	<p>Toronto Water is reviewing a draft "Contractor Performance Evaluation Form" prepared by Technical Services to assess applicability to the Wastewater Treatment operation.</p>

City Divisions
Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	both during a contract and at its conclusion.	
010	The General Manager, Toronto Water Division, ensure that staff responsible for approving purchases are aware of their responsibilities to determine the appropriateness of the services rendered or goods ordered by reviewing appropriate supporting documentation.	Front line staff and supervisors have purchasing responsibilities which will be transferred once PPFA support staff have been deployed.
011	The General Manager, Toronto Water Division, require that detailed checking of invoices and receiving documents be performed for high value and complex contracts to ensure that amounts billed to the City agree with the contract terms.	Upon completion of an administrative review, additional staff resources for Policy, Planning, Finance and Administration (PPFA) support staff were added to the 2009 Toronto Water operating budget and approved by City Council.
013	The General Manager, Toronto Water Division, ensure that there is a segregation of duties between ordering, receiving and the recording of goods and services. Where feasible, the same individual should not both order and receive goods and record these transactions in the accounting system.	Upon completion of an administrative review, additional staff resources for PPFA support were added to the 2009 Toronto Water operating budget and approved by City Council. This will be further reviewed as part of Toronto Water's procurement process review initiative with PPFA.
014	The General Manager, Toronto Water Division, develop a consistent approach to maintaining purchasing records in the wastewater plants such as centrally in each work area.	Upon completion of an administrative review, additional staff resources for PPFA support were added to the 2009 Toronto Water operating budget and approved by City Council.
015	The General Manager, Toronto Water Division, in consultation with the Deputy City Manager and Chief Financial Officer and the Executive Director, Policy, Planning, Finance and Administration, assess whether the centralized inputting of departmental purchase orders by administrative staff in the wastewater plants would improve the efficiency and effectiveness for processing of purchasing documents.	Upon completion of an administrative review, additional staff resources for PPFA support were added to the 2009 Toronto Water operating budget and approved by City Council.

City Divisions
Public Recommendations – Not Fully Implemented

Division: **Transportation Services**

Report Title: **Contract Management Procedures – Transportation Services Division**

Report Date: **March 19, 2001**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	<p>the Commissioner of Works & Emergency Services, take the necessary action to strengthen quality assurance over projects by:</p> <p>(a) developing a harmonized quality assurance program, for implementation by the 2001 construction season, which includes inspection and quality testing guidelines and standards to effectively manage road maintenance contracts. The program should take into account the need for more frequent, independent verification of truckload weights and regular material quality testing;</p> <p>(b) designing a form for documenting and reporting on the completion of required lab tests and related results on each project for review by district road operation managers and supervisors;</p> <p>(c) providing staff training to ensure that all inspectors are aware of the Transportation Services Division's inspection, testing and documentation requirements, as well as management expectations in this regard;</p> <p>(d) regularly monitoring staff adherence to the harmonized quality assurance program;</p> <p>(e) considering the rotation of inspectors, as appropriate;</p>	<p>Partially Implemented. The Division will complete the divisional Field Services Manual by September 2009. This manual describes how to perform inspection for Transportation-specific contracted activities.</p> <p>Quality assurance practices currently followed by all districts include regular material quality testing as per City specifications, and independent verification of the quantity of material on a random basis, as per City specifications, for contracts where the material is used in large quantities and paid by weight.</p> <p>Not Implemented. A log sheet will be developed in 2009 for completion by the inspector to identify all lab tests taken, date report reviewed by inspector and/or supervisor, and any ensuing actions taken if specifications were not achieved.</p> <p>Implemented. Staff training programs will be planned to coincide with the rollout of the field services manual in 2009.</p> <p>Not Implemented. Supervisor's spot check frequency and harmonized documentation will be developed and implemented by August 2009.</p> <p>Implemented.</p>

City Divisions
Public Recommendations – Not Fully Implemented

Report Title: Toronto Maintenance Management System Application Review

Report Date: March 30, 2004

No.	Recommendation	Management's Comments and Action Plan/Time Frame
010	the Commissioner, Works and Emergency Services, implement a process for tracking activity on the Toronto Maintenance Management System. The tracking strategy consider; the activities or actions to track, the generation of exception reports for review on a regular basis, and follow-up steps for exceptions noted. Further, the Division consult with Records & Archives Division of the Clerks Office, to determine the appropriate retention period for audit records maintained within the system;	Divisional and IT staff will meet again during the next 4-8 weeks with AG's Office staff who have reviewed the evidence provided in support of implementing this recommendation to clearly itemize the detailed expectations of the division. A work plan will be developed and schedule prepared in support so that these expectations can be addressed in the balance of 2009 and early 2010.
013	the Commissioner, Works and Emergency Services, ensure that: (a) a business continuity plan that integrates operational needs with the technology component of the Toronto Maintenance Management System is prepared, and that such a plan is documented and tested on a regular basis; and (b) this plan be incorporated into the departments overall disaster recovery plan;	Divisional and IT staff will meet again during the next 4-8 weeks with AG's Office staff who have reviewed the evidence provided in support of implementing this recommendation to clearly itemize the detailed expectations of the division. A work plan will be developed and schedule prepared in support so that these expectations can be addressed in the balance of 2009 and early 2010.

Division: Treasurer

Report Title: Review of the City's Bank Reconciliation and Deposit Procedures

Report Date: September 13, 2000

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	the Chief Financial Officer and Treasurer, in conjunction with all other Commissioners, establish a policy requiring daily deposits of cheques received and establish a reporting procedure for deposits such that: (a) staff responsible for the receipt of cheques be required to restrictively endorse such cheques with an	Although procedures are in place, formal documentation is outstanding. The Accounts Receivable Manual Procedures Document (1999) is currently being reviewed and information updated. Expected Timeline: Documentation will be finalized and posted on the Accounting Services website in the second quarter of 2009.

City Divisions
Public Recommendations – Not Fully Implemented

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	<p>appropriate City of Toronto corporate name and date stamp;</p> <p>(b) staff preparing bank deposits review the date stamps on cheques being deposited. Where significant delays are noted between the date on the date stamp and the date of deposit, this fact should be brought to the attention of appropriate supervisory staff for necessary action; and</p> <p>(c) the Accounting Services Division work with departments to identify where additional training is required regarding the use of the general ledger account codes.</p>	

City Divisions
Public Recommendations – No Longer Relevant

Division: City Manager's Office

Report Title: Review of the Implementation of Recommendations of the Final Report of the Task Force on Community Access and Equity

Report Date: January 9, 2004

No.	Recommendation	Management's Comments and Action Plan/Time Frame
011	<p>the Chief Administrative Officer:</p> <p>(a) take over responsibility for the Human Rights Office and request Council approval to transfer all existing staff resources and approved budget of the Human Rights Office from the Corporate Services Department to the Chief Administrator's Office;</p> <p>(b) ensure that the Human Rights Office is established as a distinct unit within the Chief Administrator's Office such that it has the profile and operational independence to carry out its functions specifically related to investigations, the provision of confidential advice, and raising contentious issues that require attention; and</p> <p>(c) develop effective communication mechanisms to ensure that City staff are fully aware of the roles of the Human Rights Office in addressing human rights enquiries and complaints.</p>	<p>The Auditor General's Office has deemed this recommendation no longer relevant as it has been replaced by recommendations contained in a 2008 audit report.</p>

Division: Facilities & Real Estate

Report Title: Maintenance and Administrative Controls Review – Facilities and Real Estate

Report Date: September 16, 2005

No.	Recommendation	Management's Comments and Action Plan/Time Frame
020	<p>The Deputy City Manager and Chief Financial Officer finalize all service level agreements relating to building maintenance and cleaning services by June 30, 2006 ensuring that service level agreements:</p> <p>(a) clarify the interdepartmental charge back process; and</p>	<p>The original service level agreements will not be signed. The implementation approach for new Corporate Facilities framework includes a work plan to complete updated service level agreements which is planned to occur over 3 year period.</p> <p>The new template is being developed by F&RE resources with clients' participation and review. The</p>

City Divisions
Public Recommendations – No Longer Relevant

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	(b) address specific client service requirements, wherever feasible	objective is to clearly articulate service standards and requirements, responsibilities and accountabilities. The template will be customized for the City divisions to reflect specific clients' requirements.
030	The Deputy City Manager and Chief Financial Officer take steps to implement the interface of the SAP Plant Maintenance Module with the SAP Financial Information and Human Resources/Payroll System to eliminate duplicate input processing and to ensure the accuracy and completeness of maintenance expenditure and payroll information in the work order system.	Salaries are updated in the Work Order System annually. An electronic interface to the Payroll System is not planned.

Division: Parks, Forestry & Recreation

Report Title: Review of Receivables Relating to Parks and Recreation Operations and the Review of Revenue and Cash Controls Relating to the Parks and Recreation Division, North and South Districts

Report Date: March 19, 2004

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	The Commissioner, Economic Development, Culture and Tourism review all reports issued by the Auditor General's Office relating to cash controls and accounts receivable management and ensure that all recommendations are appropriately addressed.	Redundant as this recommends ensuring that all recommendations are appropriately addressed.

Division: Toronto Water

Report Title: Toronto Water – Wastewater Treatment Phase Two

Report Date: September 21, 2007

No.	Recommendation	Management's Comments and Action Plan/Time Frame
016	The General Manager, Toronto Water Division, perform a risk analysis on inventory at the wastewater treatment plants. Such analysis to include determining the levels of inventory, annual spending on inventory items and risk of loss for these items.	Because inventory at the wastewater plants is mainly small and consumable items, Toronto Water has decided not to conduct a risk analysis on inventory.

City Divisions
Public Recommendations – No Longer Relevant

No.	Recommendation	Management's Comments and Action Plan/Time Frame
017	<p>The General Manager, Toronto Water Division, in consultation with the Director, Purchasing and Materials Management Division monitor changes made as part of the of the Stores/Warehouse Rationalization Project and if appropriate implement relevant changes to the Stores function in the wastewater treatment plants. Subject to the results of the inventory risk analysis, the General Manager, Toronto Water Division, consider inventory controls such as:</p> <ul style="list-style-type: none"> (a) maintaining inventory of significant value on a computerized information system; (b) conducting periodic physical counts of inventory by staff independent of inventory functions; (c) valuing and recording of inventory items of significant value on the City's accounting records; and (d) identifying and removal of obsolete inventory. 	<p>Because inventory consists of small and consumable items, the Purchasing and Materials Management Division concluded that the wastewater plants would not be part of the Stores/Warehouse Rationalization Project.</p>