



**AUDITOR GENERAL'S  
REPORT  
ACTION REQUIRED  
with Confidential Attachment**

**Auditor General's Status Report on Outstanding Audit  
Recommendations for City Divisions**

<b>Date:</b>	June 7, 2013
<b>To:</b>	Audit Committee
<b>From:</b>	Auditor General
<b>Wards:</b>	All
<b>Reason for Confidential Information:</b>	<b>Reasons for confidentiality</b> <ol style="list-style-type: none"><li>1. This report involves the security of property belonging to the City or one of its agencies and corporations.</li><li>2. This report is about litigation or potential litigation that affects the City or one of its agencies and corporations.</li></ol>
<b>Reference Number:</b>	

**SUMMARY**

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This report provides information regarding the implementation status of audit recommendations contained in various reports issued by the Auditor General to City divisions. On an annual basis the Auditor General reviews the implementation status of outstanding audit recommendations and reports the results of the review to Council through Audit Committee.

Since July 1, 2007 the Auditor General has issued various reports containing a total of 472 recommendations. Since that time 13 of these recommendations have been identified by the Auditor General as no longer relevant. Factors such as reorganizations and changes in business practices and service levels have rendered these recommendations no longer applicable. Consequently, 459 of the 472 recommendations continue to have relevance.

Management has made progress on implementing outstanding audit recommendations. However, a number of recommendations have been outstanding for a long period of time. Our analysis indicates 42 recommendations have been outstanding for over three years

and 11 of these recommendations are over five years old. Management should take steps to implement these recommendations.

The results of our review indicate management has fully implemented 340 or 74 per cent of the recommendations made by the Auditor General during the five year period from July 1, 2007 to June 30, 2012.

From a historical perspective, the Auditor General has issued 1268 recommendations since January 1, 1999. Management has fully implemented 90 per cent or 1138 of these 1268 recommendations. Continued efforts to implement outstanding recommendations will provide additional benefit to the City through cost savings, additional revenue and enhanced service delivery.

## **RECOMMENDATIONS**

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### **The Auditor General recommends that:**

1. City Council authorize the public release of the information contained in the Attachment 1 to this report at the discretion of the City Solicitor in consultation with the General Manager, Transportation Services.
2. City Council request the City Clerk, in consultation with the City Manager, to propose appropriate procedural changes to ensure, to the extent practical, that Councillors and Committee members are informed of motions or recommendations that contravene existing Council approved policy.

### **Financial Impact**

The recommendation in this report has no financial impact however, there are significant savings and additional revenues generated as a result of implementation of various audit recommendations. Although the benefits from all audit recommendations cannot be quantified, we have included a number of highlights to illustrate the financial benefits of implementing many of our audit recommendations.

The identification of cost savings and increased revenues is only one component of the role of the Auditor General. Equally important is the ongoing evaluation of internal controls, risk management and governance processes in order to ensure City resources are adequately protected.

### **ISSUE BACKGROUND**

In accordance with the Auditor General's 2013 Work Plan, we have completed a review of the implementation status of audit recommendations issued by the Auditor General's Office. On an annual basis, the Auditor General provides a listing of outstanding audit recommendations to management. Management responds with information detailing the

action taken on recommendations implemented as well as progress made on those not fully implemented.

The Auditor General reviews information provided by management to determine the accuracy of management assertions related to each recommendation. The results of this review are communicated to Council through the Audit Committee.

This report relates only to City divisions reporting to the City Manager and does not include reports and recommendations relating to City agencies and corporations. The status of recommendations related to agencies and corporations is reported under separate cover.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

## COMMENTS

### Results of the Auditor General's Review

Table 1 below contains cumulative results for all recommendations contained in reports issued by the Auditor General's Office during the five year period from July 1, 2007 to June 30, 2012.

**Table 1: Status of Outstanding Recommendations as of June 30, 2012**

Status of Recommendations	As of June 30, 2012
Fully Implemented	340
Not Fully Implemented	119
No Longer Relevant	13
Total	472
Fully Implemented as a percentage of total recommendations*	74%

\* Percentage of total recommendations excluding those no longer relevant

The results of our review indicate that management has fully implemented 340 or 74 per cent of the 459 recommendations made by the Auditor General since July 1, 2007. The percentage shown for fully implemented recommendations is a percentage of total recommendations excluding those no longer relevant.

Recommendations no longer relevant relate to areas or programs where reorganizations and changes in business practices and service levels have rendered them no longer applicable.

## **Listing of Outstanding Recommendations**

A complete listing of the recommendations implemented, not fully implemented and those no longer relevant is included in Attachments 1 and 2.

Confidential Attachment 1 contains a confidential recommendation that has not been fully implemented. We will follow-up on this recommendation during the 2014 follow-up cycle.

Attachment 2 contains public recommendations considered to be fully implemented, not fully implemented or no longer relevant.

Upon receipt of this report, recommendations reported as implemented or no longer relevant will not be reported to City Council in the future. All recommendations reported as not fully implemented will be included in subsequent follow-up reviews until implemented.

A few examples of noteworthy recommendations implemented and not fully implemented are provided below.

## **Noteworthy Recommendations Implemented**

### **1. 311 Toronto - Full Potential For Improving Customer Service Has Yet To Be Realized**

This report provided recommendations to improve operational effectiveness and efficiency in 311 operations. One of the key concerns raised in this report related to 311 Toronto's call response capacity. During the 2011 audit, on average 1 in 5 calls to 311 Toronto was not answered, and 1 in 10 callers waited longer than 3 minutes before the call was answered. The Auditor General recommended that management take steps to reduce call wait time and the call abandoned rate by improving work efficiency and addressing the daily absenteeism issue among contact centre staff and implementing effective monitoring measures.

In response to the audit recommendation, management initiated a number of measures to improve staff performance and decrease absenteeism. According to management the average number of calls answered per staff per hour has increased from 7.4 calls in 2011 to 9.6 calls during 2012. The unplanned absent days among full-time contact centre staff have decreased from an average of 22.9 days in 2011 to 16.2 days in 2012.

In addition, our analysis of call disposition and wait time data indicates that a significantly higher percentage of calls were answered in a timely manner in 2013 when

compared to 2011. The percentage of calls answered within 30 seconds increased from 35 per cent in 2011 to 66 per cent in 2013.

## 2. Toronto Animal Services – License Compliance Targets Need To Be More Aggressive

One of the recommendations included in this report included a review of staff scheduling practices to improve controls and reduce overtime costs. Toronto Animal Services implemented a city-wide enforcement and mobile team during 2011. In addition revised shift schedules and supervisory monitoring of staff overtime have also been implemented. The revised process and improved monitoring has resulted in annual savings of \$337,000 in overtime costs. The division expects this level of savings to continue with current management practices and monitoring of overtime.

## 3. Parks, Forestry and Recreation - Controls Over Ferry Service Revenue Need Strengthening

The objective of our review was to determine the adequacy of controls over the administration and collection of ferry service revenues. This report included 10 recommendations. Since the issuance of our report in April 2010, the Division has implemented six recommendations and one recommendation was deemed not applicable due to a change in business practice. The implementation of recommendations has resulted in improving controls in revenue collection and accounting practices. A reporting system has been implemented by the division to track daily variances by cashiers in revenue collection and ticket sales.

## **Noteworthy Recommendations Not Fully Implemented**

Our analysis of outstanding recommendations as of June 30, 2012 indicates that there are 42 recommendations outstanding for over three years. Of these 42 recommendations, 11 are over five years old. With respect to a number recommendations included in certain reports, all previously reported recommendations remained outstanding as of this follow-up cycle. While we understand certain recommendations may take more time to implement, it is important that the recommendations are implemented within a reasonable amount of time to achieve intended benefits.

### 1. Toronto Water - Management of Construction Contracts

Our review of Toronto Water and Sewer Emergency Repair contracts in 2007 resulted in recommendations relating to strengthening work management processes including monitoring and documenting contractor performance issues.

Toronto Water and PMMD in partnership with Transportation, Facilities and Real Estate, Parks Forestry and Recreation, Engineering and Construction Services have created a new Contractor Evaluation Process tool. The tool has been under pilot evaluation since 2011. Toronto Water will be providing training to related staff. We will review implementation of this tool during the 2014 follow-up cycle.

## 2. Engineering and Construction Services Division - Management of Construction Contracts: Leaside Bridge Structure Rehabilitation Contract

This review resulted in recommendations relating to improving controls in the administration of construction contracts. The Engineering and Construction Services Division has implemented all report recommendations with the exception of one that relates to the development of a policy for charging an administration fee for management of construction work on behalf of third party contractors.

In approving the 2013 Capital Budget, City Council approved a new third party engineering fee structure and a cost recovery policy for construction work administered by Engineering and Construction Services on behalf of third parties. According to management this new fee is now being applied to TTC projects. Management expects to submit a report to the Executive Committee in the fall of 2013. The report is expected to provide information relating to impacted third parties, the application procedure, implementation timing and any exceptions or concerns raised by third parties.

### **Recommendations Reported by Management as Implemented determined by Auditor General as Not Fully Implemented**

During this year's follow-up process we noted that 19 per cent or 23 out of 122 recommendations management reported as implemented were not fully implemented based on our assessment. It is important that management perform adequate review of implementation status before reporting a recommendation as implemented. We do not conduct audit work on recommendations reported as not fully implemented. A significant amount of work is required to verify implementation of recommendations, and in circumstances where recommendations are not implemented it is a significant waste of audit resources.

### **Recommendation with Continuing Disagreement on Implementation Status**

#### Parks, Forestry and Recreation Capital Program – The Backlog in Needed Repairs Continues to Grow

In this 2009 report, Recommendation 10 stated:

“The City Clerk, in consultation with the City Solicitor, clarify Council procedures with respect to recommendations at Community Councils on matters that are contrary to Council policy, and consider requiring that such recommendations state explicitly that a Council policy is being contravened.”

The City Clerk disagreed with our recommendation stating that:

“While it is reasonable to expect City officials to disclose when their reports contain recommendations that are contrary to policy, the City Clerk notes that many recommendations that vary or are contrary to policy are the result of motions moved by Members during debate.

It is not practical to prescribe the form of motions by amendment to the Council Procedures, nor is it practical to enforce such a rule. To require Members to include such a preface to their motions would require them—and the presiding officer—to know the contents of all City policies.”

Although our recommendation arose out of events at Community Council meetings, the Clerk raises a relevant point in that motions moved by Members at Committee or Council could also contravene approved policy. This only serves to add to the need for a mechanism to ensure Councillors are made aware, to the extent practical, of instances where they are being asked to vote on a motion or recommendation that is contrary to approved policy.

In advising us that the recommendation has been implemented, the City Clerk has referred us to a procedural policy on “Supplementary Reports from Officials”. We do not consider this sufficient to satisfy the intent of the recommendation for the following reasons:

- 1) The policy does not require staff to bring attention to a contravention of policy but merely suggests that they may do so.
- 2) The policy requires staff to submit a supplementary report. In some cases this may be impossible and in others staff may be reluctant to submit such a report.

While the Clerk states that “It is not practical to prescribe the form of motions”, that was not the intent of our recommendation. We are still of the opinion that processes can be improved to provide better information to Councillors.

To put this in perspective, the initial recommendation was made as a result of decisions being made at Community Council that were contrary to a Council approved policy. Specifically, Community Councils were recommending that parkland levies be retained in a specific ward. Council approved policy requires that these levies be split equally between parkland acquisitions and parkland development and further between district and city-wide basis. We recommended that the City Clerk consult with the City Solicitor and consider requiring that Council be explicitly advised when a recommendation contravenes policy.

The City Clerk suggests that our recommendation has been implemented since staff have an option to prepare a supplementary report in such circumstances. It is our opinion that, while Council is certainly able to deviate from policy, it is important that, where possible, staff explicitly advise Council of circumstances where a recommendation before them is

contrary to previously approved policy. Further, although this issue arose in relation to parkland levies, our recommendation is meant to address any instances where Council approved policy is being contravened.

Given the above, and the fact that we are unable to come to agreement with the City Clerk that further improvements can be made, we are providing the following recommendation options to resolve the impasse.

The first recommendation is designed to direct staff to implement procedural enhancements to ensure Councillors are, to the extent practical, made aware of recommendations or motions that are contrary to existing policy.

**Recommendation:**

“City Council request the City Clerk, in consultation with the City Manager, to propose appropriate procedural changes to ensure, to the extent practical, that Councillors and Committee members are informed of motions or recommendations that contravene existing Council approved policy.”

**Alternate Recommendation**

Should this recommendation not be the wish of Council we propose this alternative recommendation:

“City Council advise the Auditor General that it is satisfied with the extent to which current procedures and practices provide Council with notification of recommendations or motions that are contrary to existing Council policy.”

This alternate recommendation is designed to have Council inform the Auditor General that the current procedures are adequate thus allowing the Auditor General to close the outstanding 2009 recommendation.

**CONCLUSION**

The results of this review indicate management continues to make progress in implementing outstanding audit recommendations. However, in order to improve the efficiency of the follow-up process, management should ensure recommendations reported as implemented are adequately reviewed before reporting them to the Auditor General as fully implemented.

**CONTACT**

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## **SIGNATURE**

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Jeff Griffiths, Auditor General

## **ATTACHMENTS**

- Attachment 1: Confidential Information:  
Auditor General's Status Report on Outstanding Audit  
Recommendations for City Divisions – Confidential Recommendation  
Not Fully Implemented
- Attachment 2: City Divisions, Public Recommendations – Implemented  
City Divisions, Public Recommendations – Not Fully Implemented  
City Divisions, Public Recommendations – No Longer Relevant

**City Divisions  
Public Recommendations – Fully Implemented**

**Division:** 311 Toronto

**Report Title:** 311 Toronto - Full Potential For Improving Customer Service Has Yet To Be Realized

**Report Date:** October 17, 2011

**Recommendation:**

- 001 City Council request the Director, 311 Toronto Division, to take steps to reduce call wait time and call abandoned rate (i.e., percentage of calls not answered). Such steps should include but not be limited to:
- a. Increasing the number of calls answered per staff per day;
  - b. Addressing the daily absenteeism issue among contact center staff; and
  - c. Ensuring effective monitoring measures.
- 004 City Council request the Director, 311 Toronto Division, to ensure timely response to divisional change requests such that information used by 311 agents is up-to-date to meet both divisional and customer needs.
- 005 City Council request the Director, 311 Toronto Division, to expedite the finalization of a Service Level Agreement with the five City divisions whose service requests are created by 311 Toronto. Protocol and procedures relating to updating divisional information, reporting frequency and criteria, and dispute resolution are to be adequately addressed in the Service Level Agreement.
- 006 City Council request the Director, 311 Toronto Division, to review daily call patterns and staff levels to ensure an appropriate level of staff coverage.
- 007 City Council request the Director, 311 Toronto Division, to ensure cost-effective deployment of staff in alignment with workload for the overnight shift.
- 008 City Council request the City Manager, in consultation with the Chief Information Officer and the Director of 311, to review the level of information technology staff resources in the 311 Toronto Division to identify cost saving opportunities. Such a review should include assessing the merits of merging 311 Toronto information technology resources into the Corporate Information and Technology Division.
- 009 City Council request the Director, 311 Toronto Division, to develop a business case on incorporating telephone self-serve technologies into 311 operation where necessary to improve service level and reduce call wait time. The business case should outline short-term and long-term costs and potential benefits.
- 010 City Council request the Director, 311 Toronto Division, to consider including a customer satisfaction survey questionnaire in the 311 Toronto website to facilitate timely customer feedback. The survey results be periodically analyzed and reported on the 311 website or through other means.
- 011 City Council request the General Manager, Parks, Forestry and Recreation Division, to assess the need for carrying forward the balance of the fund in the 311 Customer Service Strategy sub-project to 2012 Capital Budget. Should the fund be carried forward to future years, the General Manager of the Parks, Forestry and Recreation Division ensures consultation and coordination with the Director of 311 Toronto Division in future expenditures of the fund.

**City Divisions**  
**Public Recommendations – Fully Implemented**

**Division:** Accounting Services

**Report Title:** City Purchasing Card (PCard) Program - Improving Controls Before Expanding the Program

**Report Date:** October 27, 2009

**Recommendation:**

012 The Treasurer develop and implement measures to improve compliance with Corporate policies and procedures pertaining to business expenses.

**Division:** City Manager's Office

**Report Title:** Review of Infrastructure Stimulus Funding - Opportunities Exist to Improve Controls Over Construction Projects

**Report Date:** October 05, 2011

**Recommendation:**

001 City Council request the City Manager, in consultation with the City Solicitor, ensure:

- a. exceptions, amendments, or interpretations of program guidelines and grant and contribution agreements are clearly documented
- b. City practices not consistent with agreement terms and conditions are approved by Council as required, and reported to the appropriate federal or provincial Minister in order to ensure transparency.

004 City Council request the Director, Purchasing and Materials Management Division, direct staff to comply with existing policies and procedures requiring periodic audits of the use of rosters.

005 City Council request the Director, Purchasing and Material Management Division, modify existing purchasing procedures to encompass multiple award purchases. Such procedures to include:

- a. The evaluation of cost as an additional criteria for the assignment of all task orders
- b. The requirement for documentation in each task order file in support of vendor choice for order assignment
- c. Guidelines for task orders, defining limitations on the inclusion of activities and materials not included in the initial competitive call and General Services Contract.

006 City Council request the General Manager, Parks, Forestry and Recreation, in consultation with the City Solicitor review the risks, benefits, and costs of inspection and testing agency hiring practices with a view to establishing criteria for determining when the City, its consultant, or its contractor should hire and pay the agency.

010 City Council request the General Manager, Transportation Services, provide additional training regarding procedures for managing extra work in accordance with the Road Operations Contract Inspections Manual.

**City Divisions  
Public Recommendations – Fully Implemented**

**Report Title: Amend Provincial Legislation to Improve Efficiencies and Increase Revenues**

**Report Date: September 21, 2011**

**Recommendation:**

001 City Council request the City Manager, in consultation with the City Solicitor and other appropriate officials, to review the issues identified in this report and determine whether or not the Province should be approached with a view to requesting an amendment to legislation.

**Report Title: Audit of City's Performance in Achieving Access, Equity and Human Rights Goals**

**Report Date: October 14, 2008**

**Recommendation:**

020 The City Manager determine the feasibility and merit of establishing a corporate fund for employment accommodation. Where appropriate, divisional budgets be adjusted to reflect this change. Such a review take into account the practices of other organizations.

022 The City Manager report to Council on the development of a Toronto Urban Aboriginal Strategy and an Aboriginal Office by June 2009.

**Division: City Planning**

**Report Title: City Planning Division-Community Benefits Secured Under Section 37 or 45 of The Planning Act**

**Report Date: March 31, 2011**

**Recommendation:**

005 The Deputy City Manager and Chief Financial Officer in consultation with the Chief Planner develop monitoring controls to enable effective administration of any letters of credit secured in relation to Sections 37 and 45 of the Planning Act.

006 The Deputy City Manager and Chief Financial Officer in consultation with the Chief Planner consider providing appropriate Planning Division staff with read only access to the letter of credit database.

**City Divisions  
Public Recommendations – Fully Implemented**

**Division:** Corporate Finance  
**Report Title:** Insurance and Risk Management  
**Report Date:** April 26, 2010

**Recommendation:**

- 003 The Director, Corporate Finance, review the possibilities of changing the current insurance fronting arrangement. Such a review include consultation with staff of the Toronto Transit Commission. The Director, Corporate Finance also be requested to communicate the results of this review with the City's agencies, boards and commissions.
- 005 The Director, Corporate Finance, establish a process to monitor City divisional response time to insurance adjuster requests for information and report results to Divisions where significant delays occur. The City Manager take appropriate action if response times are not appropriately addressed.
- 006 The Director, Corporate Finance perform regular reviews of the time spent on adjusting services for the same category of claims. Any files which result in an inordinate amount of time and as a result incur excessive costs be discussed with the third party adjuster.
- 008 The Director, Corporate Finance, review the Loss Control Notice process to ensure all Notices are issued when required, divisional responses are received and progress on corrective action is monitored by Insurance and Risk Management staff
- 009 The Director, Corporate Finance, ensure appropriate action is taken on loss prevention recommendations identified by the insurer. For recommendations not addressed, specific reasons for not doing so be documented and approved in writing.
- 011 The Director, Corporate Finance, consider the development of a process whereby all legal bills are analyzed and scrutinized on a performance review basis. Such a process include evaluations of time spent on specific legal files, the level of lawyer expertise assigned to each file along with review of hourly rates. The review process be documented along with evidence of any follow up on apparent irregularities.
- 015 The Director, Corporate Finance, complete the implementation of an automated process to update the Risk Management Information System quarterly for the cost of all legal services
- 020 The Director, Corporate Finance, in consultation with appropriate senior management, consider the cost-effectiveness of consolidating the current City of Toronto insurance program to include certain other City Agencies, Boards, Commissions and Corporations.

**Division:** Deputy City Manager & CFO  
**Report Title:** Toronto Zoo Construction Contracts Review - Tundra Project\*  
**Report Date:** March 29, 2010

**Recommendation:**

- 008 The Deputy City Manager and Chief Financial Officer review capital billing procedures and take appropriate steps to:

**City Divisions  
Public Recommendations – Fully Implemented**

- a. Establish policies and procedures with respect to capital billings from agencies, boards and commissions, including the timing and frequency of billings, payment of holdback and receipt of external funding
- b. Communicate such policies and procedures to the agencies, boards and commissions.

*\*This report was issued to the Toronto Zoo, however, this one outstanding recommendation was related to the City now considered implemented.*

**Division: Facilities Management**

**Report Title: Payment of Utility Charges**

**Report Date: November 12, 2009**

**Recommendation:**

- 007 The Executive Director of Facilities & Real Estate Division to ensure that identified energy billing anomalies are promptly analyzed and satisfactorily resolved with the provider on a timely basis. Further, a system be developed to track outstanding refund requests.

**Division: Human Resources**

**Report Title: Effectively Managing the Recruitment of Non-Union Employees in the Toronto Public Sector**

**Report Date: June 19, 2009**

**Recommendation:**

- 004 The City Manager in consultation with the City unions give priority to the development of a workplace survey for union staff. Such a survey be consistent with the non-union workforce survey. The results of the survey be reported to City Council and be used as a basis for addressing the City's employment equity hiring goals.
- 006 The Executive Director of Human Resources direct all staff to complete the appropriate screening documentation for all employee applicants. All such documentation be retained in hiring files.
- 008 The Executive Director of Human Resources direct all staff involved in the hiring process to ensure that there is an adequate level of documentation in all hiring files to support hiring decisions. Such documentation is critical in any potential hiring dispute.
- 010 The Executive Director of Human Resources direct all staff to ensure that a fully executed copy of the current employment agreement is obtained and retained in the employee's Corporate human resources file.
- 011 The Executive Director of Human Resources develop Corporate standards which requires the written evaluation of newly hired non-union City employees during the six-month probationary period.

**City Divisions  
Public Recommendations – Fully Implemented**

**Division:** Information & Technology

**Report Title:** Remote Access to the City's Computer network - The Management of the Process Requires Improvement

**Report Date:** September 8, 2011

**Recommendation:**

003 City Council request the Chief Information Officer to explore the options available for staff to remotely access the City's network to ensure the most cost-effective solution is implemented prior to December 31, 2011.

**Report Title:** Disposal of Digital Photocopiers - Protection of Sensitive and Confidential Data Needs Strengthening

**Report Date:** June 6, 2011

**Recommendation:**

001 The Deputy City Manager & Chief Financial Officer assign responsibility for the oversight and protection of information stored on hard drives in digital photocopiers to the Chief Information Officer.

002 The Chief Information Officer develop a control framework to ensure the cost effective administration of protecting information stored on digital photocopiers. Such framework should include, but not be limited to the following:

- a. clear definition of the roles and responsibilities of the Information & Technology Division and other City Divisions
- b. expansion of the City's procedures for disposing of surplus information technology equipment to include digital photocopiers
- c. procedures for ensuring ongoing verification of removal of data stored on hard drives in digital photocopiers at the time of disposal

**Report Title:** Governance and Management of City Computer Software Needs Improvement

**Report Date:** January 7, 2011

**Recommendation:**

003 The Chief Information Officer prepare a Software Asset Management Plan. Such plan to address the role of information technology governance committees, accountability, policies, procedures, practices and divisional coordination related to managing software.

006 The Chief Information Officer determine resources and processes necessary to update and maintain the Information Technology Asset Management System prior to implementation.

009 The Chief Information Officer review current practices followed by divisions and take steps to standardize management controls to ensure effective processes are in place to track, reconcile and monitor City-wide software compliance.

**City Divisions  
Public Recommendations – Fully Implemented**

**Report Title: Review of Information Technology Training**

**Report Date: 05/11/2009**

**Recommendation:**

004 The Chief Information Officer develop performance indicators to measure the efficiency and effectiveness of the Information and Technology Training and Education Unit and training courses provided by the Unit.

**Report Title: Integrated Business Management System**

**Report Date: January 16, 2009**

**Recommendation:**

009 The City Manager in consultation with the Chief Information Officer be required to conduct periodic reviews of current IBMS user security to ensure access is compatible with user roles. Such review should also include an analysis of the last date of use. Dormant users should be eliminated from system access.

**Report Title: Management of City Information Technology Assets**

**Report Date: January 26, 2006**

**Recommendation:**

005 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.

**Division: Municipal Licensing and Standards**

**Report Title: Toronto Animal Services - Licence Compliance Targets Need To Be More Aggressive**

**Report Date: October 05, 2011**

**Recommendation:**

002 City Council request the Executive Director, Municipal Licensing and Standards review best practices particularly the practices currently used by the City of Calgary in order to evaluate the options available to increase the rate of compliance for dog and cat licensing. Such a review consider the possibility of introducing a rewards incentive program in order to encourage compliance.

008 City Council request the Executive Director, Municipal Licensing and Standards ensure staff complete the controlled substance registry in accordance with the Ontario Veterinarians Act and Toronto Animal Services policy. Controlled substances should be stored in a secure location. The Executive Director, Municipal Licensing and Standards review the need to replace current manual registry system with an automated system.

009 City Council request the Executive Director, Municipal Licensing and Standards review the current practice of each shelter having staff pick up dead animals and review the possibility of assigning designated staff and vehicles to pick up and transfer dead animals City-wide.



**City Divisions**  
**Public Recommendations – Fully Implemented**

- 010 City Council request the Executive Director, Municipal Licensing and Standards to evaluate whether or not a change in shift schedules would reduce overtime. Supervisors should regularly monitor and authorize overtime and standby reports.
- 011 City Council request the City Manager ensure that audit recommendations made as a result of work conducted by the Internal Audit Division are implemented on a timely basis. Follow up audits should be conducted annually in order to verify that recommendations have been implemented. Results be reported to the City Manager. Further, as part of the follow up the Internal Audit Division should review the controls relating to donation revenue.

**Division: Parks, Forestry & Recreation**

**Report Title: Parks, Forestry and Recreation Division-Controls Over Ferry Service Revenue Need Strengthening**

**Report Date: April 26, 2010**

**Recommendation:**

- 002 The General Manager, Parks, Forestry and Recreation, develop an automated cash reconciliation process. The process should include daily variance tracking of cash shortages and overages, and should report accumulated variances by month, year and cashier. The process should also provide for investigation and reconciliation of unusual variances. Mandatory supervisory review should include sign-off on all reconciliations and variances. Variance reports should be retained in accordance with required record retention time frames.
- 004 The General Manager, Parks, Forestry and Recreation, implement an interim process to independently reconcile point of sale revenues with bank deposits.

**Report Title: Parks, Forestry and Recreation – Capital Program – The Backlog in Needed Repairs Continues to Grow**

**Report Date: January 23, 2009**

**Recommendation:**

- 008 The Director, Toronto Office of Partnerships, in consultation with appropriate divisional staff, identify all potential projects and facilities that may benefit from naming rights or other private funding arrangements and, with the approval of Council, pursue such funding according to corporate guidelines.

**Division: Toronto Building**

**Report Title: Toronto Building Division - Building Permit Fees, Improving Controls and Reporting**

**Report Date: January 23, 2012**

**Recommendation:**

- 004 City Council request the City Manager to ensure proper financial controls exist at each customer service center. Procedures should ensure timely reconciliation, deposit and the recording of funds collected.

**City Divisions  
Public Recommendations – Fully Implemented**

- 005 City Council request the Chief Building Official develop policies and procedures for issuing refunds and voiding transactions.
- 006 City Council request the Chief Building Official ensure data contained in IBMS and SAP is accurate and complete and routine reconciliations of building permit fees collected are conducted.
- 007 City Council request the Chief Building Official in consultation with the Chief Information Officer take steps to automate the interface between IBMS and SAP.

**Report Title: Administration of Development Funds, Parkland Levies and Education Development Charges**

**Report Date: June 16, 2010**

**Recommendation:**

- 003 The Chief Building Official, in consultation with the City Solicitor, review the feasibility of including in conditional permit agreements, additional fees payable when terms are not met.

**Division: Toronto Environment Office**

**Report Title: Toronto Environment Office - Review of Administration of Environmental Grants**

**Report Date: January 17, 2011**

**Recommendation:**

- 001 The City Manager review the City's various environmental grant programs to ensure they are structured and managed as efficiently and effectively as possible. The results of the review, along with any recommendations, be reported to Executive Committee.

**Division: Toronto Water**

**Report Title: The Deep Lake Water Cooling Project - Total City Costs and Benefits Need to Be Reported**

**Report Date: October 10, 2011**

**Recommendation:**

- 001 City Council request the General Manager Toronto Water to report to Council all operating and capital costs incurred by Toronto Water on the Deep Lake Water Cooling Project along with the estimated benefits.

**Report Title: Protecting Water Quality and Preventing Pollution – Assessing the Effectiveness of the City's Sewer Use By-law**

**Report Date: October 10, 2008**

**Recommendation:**

- 007 The General Manager, Toronto Water, in consultation with the City Legal Division, reassess the City's authority to enforce the implementation of pollution prevention plans. Should it be determined that no such authority exists, the General Manager consider whether seeking such authority is necessary.

**City Divisions  
Public Recommendations – Fully Implemented**

010 The General Manager, Toronto Water, develop criteria and procedures to guide the review and approval of pollution prevention plans including verification of the accuracy of the plan by:

- comparing the plan to recent sampling results;
- comparing the current plan to the previous plan to determine whether targets for reducing pollutants were being met; and
- requesting companies to provide supporting documentation with their pollution prevention plans.

**Report Title: Toronto Water – Wastewater Treatment Phase Two**

**Report Date: September 21, 2007**

**Recommendation:**

008 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.

**Report Title: Toronto Water – Wastewater Treatment Phase One**

**Report Date: July 16, 2007**

**Recommendation:**

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.

**Division: Transportation Services**

**Report Title: Front Yard and Boulevard Parking - Improvements Needed to Enhance Program Effectiveness**

**Report Date: February 7, 2012**

**Recommendation:**

003 City Council request the General Manager, Transportation Services, to actively enforce the provisions of the City by-law governing front yard and boulevard parking to ensure appropriate fees are paid on a timely basis.

006 City Council request the General Manager, Transportation Services to ensure that unused licence plates for front yard and boulevard parking are properly accounted for and controlled

008 City Council request the General Manager, Transportation Services, in consultation with the Chief of Police:

- a. to consider the benefits and feasibility of transferring appropriate aspects of the front yard and boulevard parking enforcement function to the Parking Enforcement Unit of the Toronto Police Service; and

**City Divisions**  
**Public Recommendations – Fully Implemented**

- b. to implement communication protocols to ensure enforcement actions taken by the Parking Enforcement Unit are recorded in Transportation Services Divisions database on a timely basis.

**Report Title: Review of Coordinated Street Furniture Contract - Public Realm Section, Transportation Services Division**

**Report Date: February 3, 2012**

**Recommendation:**

- 001 City Council request the General Manager, Transportation Services, report to Council through the Executive Committee on the implementation of the Street Furniture Program including revenue, completion rate, installation locations, public complaints and maintenance issues.
- 002 City Council request the General Manager, Transportation Services consolidate and implement a Program Policy and Procedures Manual to ensure consistent and on-going management of the Street Furniture Program. At a minimum, the manual should include:
  - a. Street furniture approval, construction and inspection requirements
  - b. Criteria for prioritizing shelter installation
  - c. Complaint protocol.
- 003 City Council request the General Manager, Transportation Services develop and implement performance measurement system and standards for the Coordinated Street Furniture Program that provides information related to cost, productivity and performance trends.
- 005 City Council request the General Manager, Transportation Services ensure monthly complaint reports are prepared and submitted to the City by Astral Media. At a minimum, reports should include:
  - a. Location of the site
  - b. Complaint description
  - c. Date received and completed
  - d. Summary of work completed.
- 007 City Council request the General Manager, Transportation Services take appropriate steps to ensure Astral Media provide an annual report on the implementation status of environmental benefits on a timely basis. Further, the General Manager, Transportation Services should review the results of the independent assessment and ensure requirements of the agreement are fulfilled.
- 010 City Council request the General Manager, Transportation Services complete efforts to identify and develop standard management reports supporting day to day and long term information requirements.

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Public Recommendations – Fully Implemented**

**Report Title: Red Light Camera- Although Red Light Cameras Have Contributed to a Reduction in Accidents, Opportunities Exist to Improve Financial Results and Program Effectiveness**

**Report Date: August 25, 2011**

**Recommendation:**

- 002 City Council request the General Manager, Transportation Services, as required by the operating agreement with the Province of Ontario, report to the Province on the collision history of monitored sites.
- 007 City Council request the Treasurer, as part of the review of the enforcement of parking tags issued to out-of-province vehicles, include in the review the City's current inability to issue tickets for red light camera offences.
- 008 City Council request the General Manager, Transportation Services, ensure that all road markings at red light camera intersections are maintained to the extent necessary to allow the issuance of tickets for red light violations.
- 009 City Council request the Director, Court Services, in consultation with the City Solicitor report back to Council by December 2012 on the impact of the Early Resolution procedures and on other options, including administrative penalties, if the number of trials requested in relation to red light camera charges does not decrease substantially
- 010 City Council request the Director, Court Services and City Solicitor, in accordance with the request of Council, report back to Council "on the average in-court fine" for red light camera infractions.
- 011 City Council adopt the recommendation contained in Attachment 1 to this report

**Report Title: Transportation Services - Review of Winter Maintenance Services**

**Report Date: April 26, 2011**

**Recommendation:**

- 006 The General Manager, Transportation Services, on a pilot program basis, implement performance measures using available information such as GPS and salt usage data to assess whether approved service standards are met or exceeded, efficient employment of resources or other useful information for management.
- 007 The Manager, Insurance and Risk Management, and divisional staff review their respective roles in investigating claims and ensuring adequate preventive measures are in place to minimize occurrence and related costs, including
  - a. Establishing monitoring procedures at the division level to identify risk areas and analyze trends;
  - b. Determining the appropriate level of detail that should be provided by Insurance and Risk Management to divisions to facilitate such analysis; and
  - c. Utilizing GPS information as required for claims investigation to establish that the appropriate level of service has been provided.

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

**Division:** 311 Toronto

**Report Title:** 311 Toronto - Full Potential For Improving Customer Service Has Yet To Be Realized

**Report Date:** October 17, 2011

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	City Council request the Deputy City Managers, in consultation with the Director of 311, to conduct a comprehensive review of business processes of the call centers operated by Solid Waste Management, Municipal Licensing and Standards, and Urban Forestry, with a view to streamlining processes to effect a consolidation of operations.	<p>Business processes reviews for Service Requests will be conducted as part of the implementation and integration of a new Work Order Management solution in 2014-2015.</p> <p>ML&amp;S has completed a review of the Investigation Services Tier 2 call centre, which has resulted in the disbandment of the dedicated unit and the redeployment of the function and personnel to the District offices. 311 has also taken over the service request intake function for Animal Services calls while ML&amp;S has retained their call centre for Tier 2 escalation and dispatch functions. ML&amp;S continues to operate a call centre for the Licensing Issuance and Enforcement service lines, as this has not as yet been integrated with 311.</p>
003	City Council request the Director, 311 Toronto Division, in consultation with the General Managers/Executive Director of Solid Waste Management, Transportation Services, Toronto Water, Municipal Licensing and Standards, and Parks, Forestry and Recreation, to improve the service request status information such that customers are provided with accurate and clear status information on-line.	<p>The Director, 311 in consultation with representatives of SMW, Transportation, Toronto Water, ML&amp;S, Parks, Forestry &amp; Recreation and Corporate IT are reviewing the current data provided to the 311 system from the divisional back-end systems to determine the best possible IT solution to provide more specific on-line public facing Service Request status notes.</p> <p>Implementation is dependent on the timing of the new Work Management Systems currently in development.</p>
012	City Council request the Director, 311 Toronto Division, in consultation with the Chief Financial Officer, to ensure that the inter-departmental charges to divisions are based on updated and accurate information supporting the basis for funding and cost recoveries.	Staff from 311, Financial Planning and the Treasurer are currently working with divisions to review options regarding an appropriate service recovery model for 311. Additionally, 311 is upgrading its systems/technology to allow for enhanced tracking of general inquiries. This will provide more accurate and up to date information on the level of service provided to divisions. We anticipate completion by the end of 2013.

**City Divisions  
Public Recommendations – Not Fully Implemented**

**Division:** Accounting Services

**Report Title:** City Purchasing Card (Pcard) Program - Improving Controls Before Expanding the Program

**Report Date:** October 27, 2009

No.	Recommendation	Management's Comments and Action Plan/Time Frame
010	The Treasurer undertake the necessary steps to improve efficiency of the PCard process, including steps to explore the feasibility of using the PCard system to generate purchase logs for cardholders, and re-assess what information is necessary for cardholders to provide in the purchase logs.	<p>The PCard Program Administration Unit (PPAU) division is currently undergoing an Administrative Process review to identify efficiencies in its processes. The process will continue in 2013 with expected implementation of changes by the end of 2013.</p> <p>In addition, the Accounting Services division will be exploring the opportunities available for the PCard Program in the newly implemented AP Electronic Payment System (EPS). EPS allows for the imaging of receipts attached to created transactions and online approvals.</p>
015	The Treasurer ensure that PCard purchases are regularly monitored and analysed to identify opportunities for blanket contract.	<p>Accounting Services runs reports monthly and provides data to PMMD.</p> <p>PMMD prepares a report on a quarterly basis for distribution to PMMD Purchasing Managers and to Directors/Purchasing Cluster Reps to analyze activities and to identify opportunities for blanket contracts, where appropriate.</p> <p>Commencing January 2013, the P-card Report will become a regularly scheduled Purchasing Working Group Agenda Item which will allow for additional discussion, review and analysis of P-card spending activities with the Purchasing Cluster Reps. Once the Purchasing Working Group has received 3 or 4 quarters worth of Pcard data, a proper analysis can take place to identify blanket contract opportunities.</p>
017	The Treasurer, in conjunction with Heads of Divisions participating in the PCard program, develop and implement procedures to reduce the number of inactive or low usage cards, and cancel inactive cards where necessary.	<p>During 2012 Accounting Services staff continued to work with Divisions, sending out inactive reports and canceling a number of inactive cards.</p> <p>During 2013, as part of the PCard strategy, Accounting Services will communicate criteria with each Division, and ensure that the business rationale for non-cancellation of all inactive cards is recorded and reviewed on a periodic basis.</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

<b>No.</b>	<b>Recommendation</b>	<b>Management's Comments and Action Plan/Time Frame</b>
018	<p>The Treasurer develop and implement strategies to promote and expand the use of PCards by City divisions. Such strategies should include, but not be limited to:</p> <ul style="list-style-type: none"> <li>a. Analyzing divisional purchasing patterns to identify potential areas for expansion</li> <li>b. Developing and implementing measures to increase the use of PCards by divisions</li> <li>c. Setting performance goals for the City based on the number of participating divisions and yearly PCard purchase volume.</li> </ul>	<p>PPAU continues to work with divisions to optimize card usage.</p> <p>Phase 3 of software upgrade will begin in 2013 and will include the PCard Purchase Order module. The PO module may significantly increase PCard usage as well as ensure compliance with PMMD policies and procedures.</p> <p>A strategy for increasing rebates was drafted and has been submitted for review to the AP Manager and Director, Accounting Services. The strategy includes the mandating of specific purchases to the PCard, rebate sharing and the introduction of Divisional Ghost Cards for Contract payments or individual cards for large dollar valued DPOs. Sections of the plan are expected to be implemented in 2013 on a pilot basis.</p> <p>PPAU is currently working with its PCard Service Provider (NBC) to analyze purchasing activity to determine the divisions and merchants appropriate for the PCard Program (both individual cards and corporate contracts).</p> <p>NBC will also be assisting PPAU with the development of its PCard Marketing Plan and has also agreed to participate in the various Presentation sessions.</p> <p>Pending the completion of the NBC analysis, PPAU continues to work with current and potential areas of the city to move forward with the PCard Program in their areas.</p>



**City Divisions  
Public Recommendations – Not Fully Implemented**

**Division:** City Manager's Office

**Report Title:** Review of Infrastructure Stimulus Funding - Opportunities Exist to Improve Controls Over Construction Projects

**Report Date:** October 05, 2011

No.	Recommendation	Management's Comments and Action Plan/Time Frame
003	<p>City Council request the City Manager ensure the City-wide prioritization framework for capital projects is complied with as part of the annual and long-term financial planning process. The project ranking be considered as part of the City's overall capital program funding allocation.</p>	<p>Through the annual capital budget process, the City Manager, in consultation with the Deputy City Manager and Chief Financial Officer ensures that the City's 10-Year capital program is ranked and prioritized within available funding allocations, in accordance with the following:</p> <ul style="list-style-type: none"> <li>- Project Category</li> <li>- Health &amp; Safety</li> <li>- Legislated</li> <li>- State of good repair</li> <li>- Service improvements</li> <li>- Growth-related projects</li> <li>- Economic Benefits</li> <li>- Degree of Operating Budget Impacts</li> <li>- Service Level</li> <li>- Financing / External Factors</li> <li>- Cost/Benefit (Payback)</li> <li>- Environmental / Social Benefit</li> </ul> <p>The need for City programs and agencies to comply is reinforced in the capital manual of instructions. Compliance is formalized through the annual administrative review process.</p> <p>Timeline for Completion – 2014 Capital Budget Process</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

<b>No.</b>	<b>Recommendation</b>	<b>Management's Comments and Action Plan/Time Frame</b>
007	<p>City Council request the General Manager, Transportation Services and General Manager, Parks Forestry and Recreation, ensure all staff managing construction projects, sufficiently document actions taken to respond to test results failing to meet specifications.</p>	<p>Parks Forestry and Recreation staff participated in a half day training session February 28th 2012 to address testing results.</p> <p>Transportation Services' Material Testing forms, which are contained in the Division's Road Operations Contract Inspection Manual, were reviewed, revised and consolidated to ensure clear documentation and tracking. The revised form was implemented for the 2012 construction season. Tailgate sessions were held with affected staff prior to the start of the 2012 construction season.</p>
008	<p>City Council request the General Manager, Transportation Services and General Manager, Parks, Forestry and Recreation, establish and implement procedures to ensure staff adhere to quality assurance procedures including:</p> <ul style="list-style-type: none"> <li>a. Materials testing and inspections</li> <li>b. Final inspections and deficiency lists</li> <li>c. Weight verification.</li> </ul> <p>Additional training be provided regarding the level of documentation retained to demonstrate compliance with policies and procedures.</p>	<p>Parks Forestry and Recreation staff participated in a half day training session February 28th 2012 to address material testing, final inspections, weight verification and project file documentation.</p> <p>Transportation Services implemented a Road Operations Contract Inspection Manual in April 2010. This manual outlines quality assurance procedures for rec'ns a) and c).</p> <p>Procedures to further address rec'n b) were incorporated in the Road Operations Contract Inspection Manual and implemented prior to the 2012 construction season.</p> <p>Tailgate sessions were held with affected staff prior to the start of the 2012 construction season.</p>
009	<p>City Council request the City Manager direct appropriate divisions to ensure staff managing construction projects adhere to operating procedures requiring payments against contingency be supported by change orders. Further, that change directives, RFQ issued by divisions, and/or change orders be approved by the appropriate signing authority prior to commencement of extra or additional work.</p>	<p>In response to the AG recommendation, the City Manager's Office notified Division Heads of the necessity to adhere to operating policies and procedures and to ensure that appropriate training is provided.</p> <p>PFR and Transportation Services have improved their processes and provided education sessions for staff, as required. Standard operating manuals have been updated.</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
011	City Council request the General Manager, Transportation Services, establish procedures for review of significant variances from estimated quantities and approval in accordance with signing authorities. Such procedures to include issuance of change directives and change orders be required for variances exceeding acceptable tolerances.	Work is ongoing in 2013 within Transportation Services to further review and amend its Road Operations Contract Inspection Manual to clarify procedures for review and approval of significant variances for estimated quantities, and incorporate instruction on these requirements to affected staff.

**Report Title:     Audit of City's Performance in Achieving Access, Equity and Human Rights Goals**

**Report Date:     October 14, 2008**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
017	<p>The Executive Director of the Human Resources Division take steps to increase the workforce survey response rate among new City employees. Such steps should include, but not be limited to:</p> <p>(a) Improving the survey distribution method;</p> <p>(b) Improving the communication of the purpose and benefits of the survey to new City employees.</p>	<p>At March 1, 2007 the response rate of new hires to the workforce survey was 3.8%. Through a collaborative effort with Payroll, steps were taken to ensure that all new hires are provided with the survey and understand the importance of completing each survey.</p> <p>Beginning in 2011 all employees including new hires were requested to complete the workforce survey. Data analysis indicates that 2,334 out of a total of 7,085 new hires completed the survey between January 1, 2008 and December 31, 2012. This represents a response rate of 32.94%.</p> <p>The Human Rights Commission recommends that organizations strive for an 80% response rate to ensure data analysis is statistically valid. Since the present response rate falls significantly below this target, on-going efforts to achieve a higher response rate will continue so that analysis of the representation rate can be conducted in the near future.</p>
027	The City Manager establish a formal process whereby access, equity and human rights initiatives and accomplishments by the City's major Agencies, Boards, Commissions and Corporations is systematically tracked and reported to City Council on a periodic basis.	City Manager's staff has informed Agencies and Corporations of their responsibilities to track their access, equity and human rights achievements. Staff from the Equity, Diversity and Human Rights division will further inform the Agencies and corporations as arms-length bodies of the City of Toronto of their accountability to City Council and the responsibility of their boards to systematically track and report their access, equity and human rights initiatives and accomplishments.

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
028	City Council request the City major Agencies, Boards, Commissions and Corporations to complete an access, equity and human rights action plan consistent with divisional action plans by 2010. The City Manager should facilitate the planning process and report to City Council on implementation status.	Staff from the Equity, Diversity and Human Rights division will facilitate the planning and reporting process by providing agencies and corporations with a policy framework, tools and coordinated advice for an Action Plan. City Manager will include progress on compliance by Agencies and Corporations in its annual Equity, Diversity and Human Rights Achievements Report planned for spring/summer of 2014.

**Division:** City Planning

**Report Title:** City Planning Division-Community Benefits Secured Under Section 37 or 45 of The Planning Act

**Report Date:** March 31, 2011

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	The Chief Planner assess the status of community benefits secured since amalgamation (January 1, 1998) under Sections 37 and 45 of the Planning Act to provide an appropriate level of assurance that all cash and significant non-cash benefits that should have been received, have been received and report any uncollectible benefits to Council.	For cash benefits, the Chief Planner has assessed the status of community benefits secured since amalgamation (January 1, 1998) under Sections 37 and 45 of the Planning Act, but not for non-cash benefits. Staff resources have not been available for the non-cash benefit review which will be completed by Q4 2014.
002	The Chief Planner develop and implement a monitoring process to ensure receipt of all non-cash community benefits secured under Sections 37 and 45 of the Planning Act.	Staff resources not available. To be completed by Q4 2013.

**Division:** Deputy City Manager & CFO

**Report Title:** Management of Capital Project 129 Peter Street

**Report Date:** May 31, 2010

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	The City Manager direct all staff to prepare reports which contain accurate and complete financial impact statements. Such reports to address all financial implications both capital and operating. Reports relating to capital acquisitions contain information on required future state of good repair budgetary requirements.	City staff will develop a reporting framework that outlines all financial implications of acquisitions in 2013.

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
003	The Deputy City Manager and Chief Financial Officer propose amendments to the Financial Control By-law requiring that final total capital project costs for all major capital projects are reported to the appropriate Standing Committee. Such reporting include a comparison of costs to budget as well as a comparison of actual completion date to projected completion date.	City staff will develop a reporting framework for all major capital projects in 2013. The new reporting framework will include updates on financial and project status.
005	The City Manager direct that the Design, Construction and Asset Preservation section of the Facilities Management Division be designated as the lead project manager for all renovation projects. The role of client divisions be clearly defined.	The Facilities Management Division is consolidating all capital repair budgets across the City Divisions through the Facilities Transformation Project (FTP). The FTP project, when completed in 2014, will address this recommendation.
007	The City Manager, in consultation with the City Clerk, give consideration to the development of a process or a protocol which would enable Councillors, when considering Motions, to be advised of the financial implications of such Motions. If this is not possible prior to decisions being made then consideration be given to providing this information at a subsequent meeting.	To be completed in Q3 2013.
008	The Executive Director, Facilities Management, in consultation with the Director, Purchasing and Materials Management, project managers and external consultants, ensure that project design documents are complete and as accurate as possible prior to tender issue.	PMMD and FMD have take some actions addressing this recommendation. However, to ensure the completeness and accuracy of tender document of projects involving FMD and a client division, the completion of the Facilities Transformation Project (FTP) is the key. FMD staff estimate that FTP will be completed in 2014.
009	The Executive Director, Facilities Management, be given sole authority to make decisions on the method by which accessibility requirements be incorporated in all relevant tender documents. The design of construction and renovation projects be required to comply with the City's Accessibility Design Guidelines and any new requirements under the Accessibility for Ontarians with Disabilities Act, 2005.	The Facilities Transformation Project, when completed in 2014, will address this recommendation.
012	The Executive Director, Facilities Management, on a case by case basis, evaluate the need to conduct detailed building condition assessments prior to tendering major construction and renovation	The Facilities Transformation Project, when completed in 2014, will address this recommendation.

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Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	projects. The results of assessments be adequately documented and conveyed to project management staff.	
013	The City Manager direct that Design, Construction and Asset Preservation staff consult with Divisions at the design stage of all projects. Appropriate sign off of all drawings be standard practice by Design, Construction and Asset Preservation staff in consultation with Division staff. Such a process be incorporated into the Project Charter	The Facilities Transformation Project, when completed in 2014, will address this recommendation.
014	The Executive Director, Facilities Management, ensure that contractor invoices and change orders are calculated in accordance with the terms of the relevant contract. Further, the Executive Director, Facilities Management, take action as warranted after consultation with the City Solicitor to recover any excess change order amounts paid to the 129 Peter Street contractor.	The litigation relating to 129 Peter St. is before the Provincial Court and the outcome is unclear at the present time.

**Division: Engineering and Construction Services Division**

**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 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>1. The 2013 recommended market rate user fee change(s) for Technical services identified in Appendix 6 (iii) – Column C 'Other Adjustments' of the 2013 Recommended Operating Budget (Operating Budget Analyst Notes) for Technical Services, for inclusion in the Municipal Code Chapter 441, User Fees and Charges. The fee is for design and construction work on third party projects and the increase represents a more accurate reflection of the costs related to engineering services performed by Technical Services.</p> <p>2. City Council request the Executive Director of Technical Services to report back in June 2013 with an implementation policy to apply this fee to all third parties ensuring costs are equitably and consistently</p>

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No.	Recommendation	Management's Comments and Action Plan/Time Frame
		<p>recovered.</p> <p>City Council's approval of these two recommendations raises the rate for the recovery of contract administration fees by Technical Services to 18.3% of the construction cost of projects delivered for third parties, and expands the applicability of the fee from just TTC to all third parties. The additional third parties include, but are not limited to City divisions other than Transportation Services and Toronto Water, other City agencies, BIAs, utility companies, and provincial and federal agencies.</p> <p>Since TTC projects have always been subject to an administration fee, the increased administration fee will be applied to all 2013 projects Technical Services will deliver on behalf of TTC.</p>

**Division:** Facilities Management

**Report Title:** Facilities Management Division Energy Efficiency Office (EEO)-Management of Energy Loans and Grants Funded by the Ontario Power Authority

**Report Date:** March 4, 2011

No.	Recommendation	Management's Comments and Action Plan/Time Frame
009	<p>The Director, Energy and Strategic Initiatives, require that future loan agreements include a clause relating to the ownership of carbon credits. The wording of the clause should be developed in consultation with the City Solicitor.</p>	<p>The Sustainable Energy Funds was discontinued at Council meeting of January 15, 2013. There will be no further loans from this program. However, there will be new community-based green energy projects to be financed through recoverable debts, in which case this recommendation is still applicable. The new Energy and Environmental Office (EEO) takes ownership of this recommendation from now on. The Office is still working on the details of the new recoverable-debt financing option and anticipates new community based projects in 2014 at the earliest - at which time this recommendation will be addressed.</p>

**Report Title:** Payment of Utility Charges

**Report Date:** November 12, 2009

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	<p>The Deputy City Manager &amp; Chief Financial Officer develop a control framework to ensure the cost effective administration of hydro and natural gas invoice payments.</p>	

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**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	<p>Such framework should include, but not be limited to the following:</p> <p>a. a clear definition of the roles and responsibilities of the Accounts Payable Unit, the Energy and Waste Management Office and City divisional managers. The roles and responsibilities to include areas such as processing hydro and natural gas invoices, including following up on billing exceptions, dispute resolution and reporting protocols, as required</p> <p>b. the establishment of protocols for effecting and reporting on energy metering changes, including new meter account set ups, de-activations, replacements, relocations and record keeping requirements</p> <p>c. procedures for ensuring ongoing verification of hydro charges relating to street lighting by a staff person familiar with the operations</p> <p>d. reporting requirements for the Energy and Waste Management Office to communicate energy consumption fluctuations for divisional follow-up as required.</p>	<p>(a) The framework has been distributed to all division heads</p> <p>(b) The process for metering changes (including new meter account set ups and de-activations) isn't working as expected. Since neither divisions nor utility companies have been following it, Energy and Waste Management Office is in the process of re-assessing the process to establish the best way of addressing this issue.</p> <p>(c) Bill verification is completed as an ongoing exercise.</p> <p>(d) Energy and Waste Management Office is in the process of re-designing the reports that are sent to divisional contacts, to make them more user-friendly.</p> <p>To be completed in 2013.</p>
003	<p>The Deputy City Manager and Chief Financial Officer review and make appropriate revisions to Accounting Services' Cost Centre Billing Procedure to include the revised utility payment control framework</p>	<p>Draft Interface Cost Centre Billing Procedure, for Utilities completed in 2011. Revisions completed in Q4 2012 and the final document will be provided by the end of Q1 2013</p>
004	<p>The Executive Director of Facilities &amp; Real Estate Division take appropriate steps to ensure the Energy and Waste Management Office maintains a complete and accurate database on all hydro and natural gas meters billable to City divisions. The database be updated as required.</p>	<p>Verification of all meters billable to the City hasn't been completed. Obtaining verification from all City divisions has proven to be a challenging task.</p> <p>To be completed in 2013.</p>
006	<p>The Executive Director of Facilities &amp; Real Estate Division take necessary steps to complete, on a sample basis, ongoing recalculations of major hydro and natural gas bills for accuracy and consider using the specific software currently used by the TTC</p>	<p>Sample bill recalculation for electricity is completed on an ongoing basis. The tool used to recalculate natural gas bills needs to be refined to account for periodic fluctuations. To be completed in 2013</p>



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No.	Recommendation	Management's Comments and Action Plan/Time Frame
008	The Executive Director of the Facilities & Real Estate Division take appropriate steps to expedite enrollment in the consolidated billing services plan all hydro invoices, and request from Toronto Hydro data in a format that facilitates input to the Energy and Waste Management Office's energy meter database.	A new consolidated billing service provider has been selected and data format has been established.  Enrolment of new accounts will commence in the second quarter of 2013, once the transition to the new provider has been completed.

**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 Transformation Project (FTP) will consolidate most capital repair budgets for City-owned Buildings with Facilities Management (FM). A number of program capital budgets have already been transferred to FM, which facilitates priorities being established on a City-wide basis, but the FTP project will not be completed until 2014.
004	The Deputy City Manager and Chief Financial Officer give priority to the completion of an implementation plan for facilities maintenance standards including:  (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 FTP project is underway and will be completed by 2014. It will address compliance with legislative requirements for facilities maintenance, funding, staffing and operational requirements of all City divisions and maintenance standards for speciality facilities.  The facilities maintenance plan is reliant on the implementation of the SAP Plant Maintenance Module – Preventative Maintenance which is scheduled to roll out in 2013.
013	The Deputy City Manager and Chief Financial Officer take appropriate steps to:  (a) determine the complete state of good repair backlog for all City-owned buildings;	Facilities Management Division determines the complete state of good repair backlog for all corporate buildings and establishes funding priorities for the state of good repair backlog. Also, refer to recommendation #14 regarding CAMS.  Other Division's backlog will be prioritized as

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No.	Recommendation	Management's Comments and Action Plan/Time Frame
	(b) develop City-wide funding priorities for the state of good repair backlog; and (c) ensure that approved capital projects are completed on a timely basis.	responsibilities are transferred under the Facilities Transformation Project.  Project will be completed in 2014.
014	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.	Facilities Management Division has completed building condition assessments on all corporate facilities. This information is being loaded in a new Capital Asset Management System, (CAMS).  As other City-owned facilities are transferred via the FTP to FM, BCA's will be incorporated in the new CAMS data base. This will not be completed until 2014.
016	The Deputy City Manager and Chief Financial Officer take appropriate steps to establish a maintenance plan for each City building that:  (a) includes both capital and operating repairs for current and future years; (b) addresses building deficiencies identified in building condition assessments; and (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.	Facilities has implemented a Capital Asset Management software solution; and a Preventative Maintenance software solution will be in place in 2013 to address the recommendations outlined in 16 a,b,c.
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 2013.
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 Management Division plans to introduce the SAP Plant Maintenance Module - Preventative Maintenance functionality to schedule and track preventive maintenance services in 2013.

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**Division:** Human Resources

**Report Title:** Effectively Managing the Recruitment of Non-Union Employees in the Toronto Public Sector

**Report Date:** June 19, 2009

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	The City Manager be required to fully address the recommendations relating to hiring contained in the Bellamy Report. The Executive Director of Human Resources also be required to ensure that the quality control of hiring files include a monitoring process to address the Bellamy recommendations.	While the recommendation has been largely implemented, one area remains outstanding, which will be further considered by staff in 2013. The Human Resources Division has implemented an ongoing Quality Assurance process (independent from the recruitment staff) that monitors and reviews recruitment files and regularly reports issues to be addressed, if needed. HR staff ensure that the hiring process includes appropriate questions designed to elicit some perspective on the ethics of applicants, as outlined in the Bellamy recommendations, and such responses are certainly considered in hiring decisions. However, to date an effective means for including a monitoring process within the quality assurance process to specifically address this recommendation has not been implemented, and effort will be made in 2013 to determine how this can best be achieved.
005	The Executive Director of Human Resources in consultation with the City Solicitor evaluate the feasibility, benefits and risks of adopting a City-wide Corporate hiring policy.	HR and Legal have reviewed and considered the feasibility of adopting a City-wide Corporate hiring policy. A subsequent Council decision directed the City Manager to develop a Toronto Public Service By-law and the key HR policies will be included into the policy's framework i.e. A City-wide corporate hiring policy will be integrated into this policy framework, such by-law is expected to go to Council before the end of 2013.
012	The Executive Director of Human Resources develop a hiring benchmark to measure the time required to complete the hiring process for non-union employees and monitor the performance of each hiring unit against the established benchmark. The Division evaluate the current hiring process to determine where "bottlenecks" in the process occur. Steps be taken to address these areas.	An updated benchmark for the time required to complete the hiring process for filling non-union positions shall be established in 2013. While a hiring benchmark is a good practice it should be noted that there are other factors (other than bottlenecks) that can affect the time required to fill a position. For example, from 2010 to 2012 there was a corporate-wide hiring slowdown directive and an extensive recruitment requisition approval review process was implemented that impacted recruitment hiring times. In 2010, HR established a strategic plan that included the strategic direction: HR processes shall be simple, fast and smart. As part of that direction, reviews were undertaken in a number of functional areas including recruitment to review and identify ways to improve HR's processes. For example, HR now works to establish timelines up front at the time the staffing requisition is received, requesting that divisions submit

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**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
		their approved requisitions regularly rather than waiting and sending a large batch at one time, looking for opportunities to combine recruitment processes when filling vacancies for same classifications but in different units/sections within a division.

**Division:** Information & Technology

**Report Title:** Governance and Management of City Computer Software Needs Improvement

**Report Date:** January 7, 2011

No.	Recommendation	Management's Comments and Action Plan/Time Frame
004	The Chief Information Officer ensure the City Information Technology Risk Management Program includes a periodic risk assessment to identify, assess and implement processes to address software related risk.	Risk management and Information Security (RMIS) is currently preparing a comprehensive Risk Management assessment and should be completed by Q4 2013.

**Report Title:** Review of the City SAP Competency Centre

**Report Date:** June 15, 2010

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	The City Manager, in consultation with the Chief Information Officer, review the current reporting structure and relationships between divisional SAP representatives and the Competency Centre with a view to: <ul style="list-style-type: none"> <li>a. minimizing delays in the completion of SAP projects</li> <li>b. ensuring that the ownership of certain SAP modules is clarified and workable</li> <li>c. ensuring that there is an appropriate segregation of duties between SAP divisional staff and the SAP Competency Centre.</li> </ul>	The City Manager's office is evaluating options to conduct this review of the current reporting relationships between divisional SAP representatives and the Competency Centre.  The SAP Competency Centre will attend the City's Manager's steering committee March 2013 to deliver a presentation on this topic and request direction for how to proceed.
002	The City Manager in consultation with the Chief Information Officer formalize a policy to require adherence to SAP best practices for all City-wide SAP projects, and implement quality assurance measures to ensure such practices are followed.	The SAP Competency Centre will attend the City's Manager's steering committee March 2013 to deliver a presentation on this topic and request direction for how to proceed.
004	The City Manager in consultation with the Chief Information Officer establish a formal	The SAP Competency Centre will attend the City's Manager's steering committee March 2013 to deliver a

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**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	process for ensuring those assigned accountability for overseeing SAP projects understand the City SAP environment and have sufficient knowledge and expertise in SAP best practice and methodology.	presentation on this topic and request direction for how to proceed.
005	The Chief Information Officer include SAP Competency Centre service level expectations in formal service level agreements currently being prepared between operating divisions and the Information and Technology Division	SAP Competency Centre service levels have been developed as part of formal service level agreements between Information and Technology Division and Pension, Payroll and Employee Benefit division. The SAP Competency Centre will continue provide service level information as part of the ongoing divisional service level agreement development in Information and Technology Division.
006	The City Manager establish a process for maintaining a single repository for SAP related issues and risks, and the Chief Information Officer establish a formal process for collecting, addressing and reporting on such risks.	The SAP Competency Centre will attend the City's Manager's steering committee March 2013 to deliver a presentation on this topic and request direction for how to proceed.
007	The Chief Information Officer develop SAP Competency Centre performance measures and standards. Such measures and standards should monitor ongoing performance.	The SAP Competency Centre will present a proposed framework for performance measures to the SAP Steering Committee for approval.

**Report Title: Governance and Management of City Wireless Technology Needs Improvement**

**Report Date: April 20, 2010**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
003	The Chief Information Officer prepare a comprehensive City-wide IT Wireless Plan and periodically review the plan to ensure that it is current and relevant.	Concurrent planning activities are underway. The City is developing a Technology Blueprint in which a city-wide wireless technology plan will be included.  Q4 2013
005	The Chief Information Officer implement City-wide wireless standards and develop procedures to provide for periodic review to ensure the accuracy and relevancy of wireless standards.	City-wide wireless network standards will be developed as required in conjunction with the wireless technology plan and will be developed to support the proposed IT Security Policy.  Q2 2014
006	The Chief Information Officer develop a comprehensive IT Security Manual as a ready reference for City staff.	A comprehensive IT Security Manual will be developed and implemented over the next several years which will include the consolidation of the

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No.	Recommendation	Management's Comments and Action Plan/Time Frame
		<p>existing IT Information Security Policy and relevant standards and procedures</p> <p>Q4 2013 and ongoing.</p> <p>The IT Security Policy portion will be developed by Q2 2014</p>
007	<p>The Chief Information Officer implement additional measures to further reduce the risk of unauthorized access to City wireless technology.</p>	<p>Additional measures are being implemented as part of the extended public Wi-Fi access at City Hall and Civic Centre facilities.</p> <p>Risk Management &amp; Information Security continues to work with Technical Infrastructure Services to infuse "best in class" Information Security /IT Risk Management methodologies. These methodologies will form a basis for the development of the IT Security Policy and Standards which will reduce the risk of unauthorized access to City wireless technology.</p> <p>Q4 2013 ongoing.</p>

**Report Title: Integrated Business Management System (IBMS)**

**Report Date: January 16, 2009**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	<p>The City Manager in consultation with the Chief Information Officer require that divisions identify business risks relating to the IBMS Information Technology System. The Chief Information Officer review all such risks and ensure strategies and processes are in place to address all such risks.</p>	<p>A Threat Risk Assessment (TRA) was completed during Q1 to Q2, 2012 which identified, assessed and documented the potential business risks to IBMS. The results of this TRA have not yet been presented at the IBMS Steering Committee for review and action. The review of this report is scheduled for the March 7th IBMS Steering Committee meeting.</p>
003	<p>The City Manager in consultation with the Chief Information Officer and divisions develop IBMS performance measures. Such measures be used to monitor ongoing performance. Where performance does not meet such measures, corrective action be taken.</p>	<p>The IBMS User Group initiated this work in Q3, 2011. However, it is not yet complete. The IBMS User Group only met once (October 23rd, 2012) last year. This item was included in the agenda. However, the IBMS clients have yet to propose any performance measures for review and implementation by the IBMS Support Team. This item will be brought forward again to either the next IBMS User Group and/or IBMS Steering Committee meeting, with specific IBMS Service Request measures (as proposed by the IBMS Support Group) for review and endorsement by these business lead committees.</p>

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**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
004	The City Manager and Chief Information Officer as part of the IBMS governance process give priority to the development of IBMS business continuity plans. Such plans should include disaster and recovery planning.	<p>The I&amp;T Division (led by the RM&amp;IS Section) has initiated the implementation of a Business Continuity Plan / Disaster Recovery Plan (BCP/DRP) for the I&amp;T Division. The DRP portion, when implemented, will provide the ability to support divisional BCP/DRP requirements.</p> <p>The I&amp;T Division also has underway the development &amp; implementation of a DRP. The IBMS system is included in this project's scope.</p> <p>The Office of Emergency Management has the mandate and has begun a separate project to address Enterprise BCP planning. It is their mandate to coordinate with each of the City's divisions the development of their respective BCP's.</p>
005	The City Manager in consultation with the Chief Information Officer develop and formalize service level agreements for information technology services provided to City Divisions by the Information and Technology Division.	<p>Municipal Licensing &amp; Standards Service Level Agreement was signoff in Q4, 2012.</p> <p>Toronto Building and City Planning's Service Level Agreement were initiated in Q1 2011 but have been on hold in 2012 due to SLM resources constraints. 2013 SLM Plan: Service Level Agreement priorities in discussion within I&amp;T due to resources constraints in the SLM unit.</p>
007	The City Manager in consultation with the Chief Information Officer develop and implement a change management protocol for IBMS. Such a protocol take into account the SAP change management protocol.	Reviews and revisions to the existing Change Management protocols are underway. This audit recommendation's response is scheduled for the 2nd 2013 IBMS Steering Committee for their review and approval.
013	The Chief Information Officer obtain a copy of the System source code for the current release of the System software and ensure future releases are accompanied with System software under the terms of the agreement.	<p>The City has made a decision to no longer acquire or maintain source code.</p> <p>The senior management team (SMT) will review and approve the request to dispense with the source code.</p>
014	The City Manager conduct a review of related System users in the City and its Agencies, Boards and Commissions and update the existing software maintenance contract as required.	This recommendation will be addressed through the upcoming contract revisions and negotiations between the City and the Vendor. The I&T and client divisions prepared their contract revision requirements for review, and to be incorporated into the drafting of a new contract. The new contract revisions were initiated by the I&T's Contract Management Team and a drafted new contract was sent to the Legal Division for the review.

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No.	Recommendation	Management's Comments and Action Plan/Time Frame
		Subsequent activities have been on hold since Q4, 2012 and are scheduled to resume in Q1, 2013.
015	The City Manager ensure staff from business units perform the procedure for revising service fees maintained in IBMS and that the process be appropriately documented.	<p>There are many potential components of the Fee revision process – Fee rate, Effective Date, Fee Category and Subcategory, Service unit (e.g. Sq metre; per hour; each item), related legislation, minimum and maximum. These components are maintained in an IBMS feature called ValidLookup. This area of the system is also used for a number of other IBMS Application Administration parameters.</p> <p>There is no user-friendly interface that would allow business users to enter new fee rates into IBMS. Developing such an interface would be a considerable activity. Moving the fee parameters out of the ValidLookup feature would be an even greater development exercise, as all fee-related programming would have to be rewritten.</p> <p>Revised documented procedures exist and have been reviewed by all stakeholders. A final version of these procedures will be included in the IBMS Audit agenda item for the March 2013 IBMS Steering Committee for the Steering Committee's review and approval.</p>

**Report Title: Disaster Recovery Planning for City Computer Facilities**

**Report Date: March 3, 2008**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
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>This mandate now belongs to the Office of Emergency Management (OEM).</p> <p>The OEM has partnered with the I&amp;T Division to develop a new City-wide Business Continuity Management program.</p> <p>The program has been approved by the Emergency Management Working Group and the Toronto Emergency Management Program Committee (TEMPC).</p> <p>A comprehensive Business Continuity Program will take several years to develop; however, the current commitment is to complete Business Impact Analyses (BIA) and Business Continuity Plans (BCPs) for all Divisions by the end of 2014.</p>



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No.	Recommendation	Management's Comments and Action Plan/Time Frame
		Completed by: Q4-2015
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>(a) The CIO has communicated a request for existing backup and storage procedures to all divisions. Responses have been received from 18 divisions. The additional 4 responses should be received by Feb 22, 2013. Procedures are being reviewed at present and should be completed by end of Q1 2013.</p> <p>(b) Divisions currently using I&amp;T's external offsite data storage provider are Policy, Planning, Finance &amp; Administration &amp; Toronto Public Health. Other divisions have been able to participate once the IT Transformation process was 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>The Acting CIO will provide the City Manager with a memo to be issued by the City Manager, directing divisions to test IT disaster recovery plans on a regular basis.</p> <p>Completed by: Q2-2013</p>
007	The Chief Information Officer develop disaster recovery testing guidelines and provide training necessary to ensure cross-divisional consistency.	<p>As the new City-wide BCM program is developed, and the I&amp;T Division determines its long-term Data Centre strategy, disaster recovery testing guidelines will be determined and rolled-out to all divisions. A training strategy will also be developed to ensure cross-divisional consistency.</p> <p>Completed by: Q4-2015</p>

**Division: Municipal Licensing and Standards**

**Report Title: Toronto Animal Services - Licence Compliance Targets Need To Be More Aggressive**

**Report Date: October 05, 2011**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	City Council request the Executive Director, Municipal Licensing and Standards to revisit the 2005 Dog and Cat Licensing Strategy Report and provide Council with an updated plan of action. This process be part of the upcoming review of licensing revenues due in 2012. Realistic but aggressive licence compliance targets for 2012 and onwards be established. Such compliance rates be incorporated into future operating budgets. Comparisons of actual compliance rates to	Considerable efforts have been made to address this recommendation, however, the areas that remain outstanding will be addressed in 2013. Reports have been submitted to Licensing and Standards Committee in 2012 and 2013 that address Toronto Animal Services plan of action and efforts in increasing licensing of animals, including introduction of the rewards program and microchip program. In addition, Toronto Animal Services reorganised its operation in 2011 with dedicated staff efforts in animal care and enforcement. Realistic but not aggressive

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No.	Recommendation	Management's Comments and Action Plan/Time Frame
	target rates be monitored and reported to City Council annually.	revenue projections are included in the 2013 Budget and the Division will be reporting to City Council through the Licensing and Standards Committee on comparison to previous year's revenues in the first quarter of 2014.
003	City Council request the Executive Director, Municipal Licensing and Standards to review options to expand animal licence sales City-wide including developing partnerships with the Toronto Humane Society, veterinary clinics and pet supply stores. These options be incorporated into the upcoming 2012 report on licensing revenues being prepared by the Executive Director of Municipal Licensing and Standards. Further, formal agreements with those partners participating in the animal licence program should be developed.	Efforts have been made to address this recommendation, however, the area that remains outstanding will be addressed in 2013. Toronto Animal Services is in the process of developing standard legal partnership agreements to be used with all Toronto Animal Services partners including the Toronto Humane Society, veterinary clinics and pet supply stores.
004	City Council request the Executive Director, Municipal Licensing and Standards formalize a plan to expand Toronto Animal Services' ability to provide animal adoption services by increasing the number of partnerships with veterinary clinics and pet supply stores.	Efforts have been made to address this recommendation, however, additional efforts will be made in 2013 to ensure the recommendation is fully implemented. Toronto Animal Services is in the process of developing standard legal partnership agreements to be used with all Toronto Animal Services partners including the Toronto Humane Society, veterinary clinics and pet supply stores.
005	City Council request the Executive Director, Municipal Licensing and Standards develop additional performance measures in Toronto Animal Services and periodically report to the Licensing and Standards Committee on performance using measures established.	Toronto Animal Services developed additional performance measures, which are included in the 2013 Budget Municipal Licensing and Standards Operating Program Summary, and are used to measure performance. Toronto Animal Services will start reporting on their performance measures periodically to the Licensing and Standards Committee in the first quarter of 2014.
006	City Council request the Executive Director, Municipal Licensing and Standards ensure compliance with the Field Services Policy requiring consistent, complete and accurate information entered into activity logs and provide evidence of supervisory review.  Further, City Council request the Executive Director Municipal Licensing and Standards in consultation with the Chief Information Officer expedite the implementation of the Animal Services Electronic Communications	Efforts have been made to address this recommendation, however, additional efforts will be made in 2013 to ensure the recommendation is fully implemented. Activity logs are complete in accordance with the Field Services Policy including supervisory review. Considerable efforts have been made to implement the electronic communications project. Electronic devices have been purchased and will be deployed in the field beginning June 2013.

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No.	Recommendation	Management's Comments and Action Plan/Time Frame
	Capital Project by the end of 2012.	
007	City Council request the Executive Director, Municipal Licensing and Standards, and the Director of 311 Toronto to expedite the expansion of 311 services to Toronto Animal Services. Once integrated, the current staffing resource requirements at the Toronto Animal Services Call Centre be evaluated.	Integration of 311 Services and Toronto Animal Services was successful in the Fall of 2012. A review of the staffing resource requirements at the Toronto Animal Services Call Centre will be completed in 2013.

**Division:** Parks, Forestry & Recreation

**Report Title:** Parks, Forestry and Recreation Division-Controls Over Ferry Service Revenue Need Strengthening

**Report Date:** April 26, 2010

No.	Recommendation	Management's Comments and Action Plan/Time Frame
006	The General Manager, Parks, Forestry and Recreation, in consultation with the Chief Information Officer, evaluate options for automating the ferry service ticket inventory.	PF&R have issued a RFP for ferry services in January 2013 for a POS, multi channel ferry ticketing system (internet, kiosk and in person at the cashier) that feeds to SAP and allows ticket cancellation, refunds and simplified bank reconciliations.  Expected completion: December 2013.
007	The General Manager, Parks, Forestry and Recreation, in consultation with the Chief Information Officer, evaluate options for:  a. Automating ticket cancellation and refund processes.  b. Implementing a process to analytically review cancelled tickets and refunds.  Further, the General Manager, Parks, Forestry and Recreation, implement a process to ensure reasons for ticket and ferry pass cancellations and refunds are appropriately documented and are subject to supervisory approval.	Ticket cancellations are still performed manually by Marine Coordinator. The POS solution recommendation # 6 will address the issue.  Expected completion: December 2013.
010	The General Manager, Parks, Forestry and Recreation, in consultation with the Chief Information Officer, evaluate controls on system data and change management	PF&R has worked with I&T on the development of adequate controls, processes and standards related to data, change management and corporate requirement. These requirements will be included in the POS with

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**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	processes, and ensure corporate requirements are followed for current and future computer systems.	deployment completed in 2013.

**Report Title: Parks, Forestry and Recreation – Capital Program – The Backlog in Needed Repairs Continues to Grow**

**Report Date: January 23, 2009**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	<p>The General Manager, Parks, Forestry and Recreation, develop a comprehensive master service and infrastructure plan, incorporating the Division's "Our Common Grounds" strategy and all related studies being developed or planned pertaining to parks and recreation facilities, and report to the Community Development and Recreation Committee by June 30, 2010. Such master plan to include, but not limited to:</p> <ol style="list-style-type: none"> <li>a. specific action plans, timelines and responsibility for implementation</li> <li>b. estimated costs and potential funding sources or partnership opportunities to be explored</li> <li>c. reporting on the status of the master implementation plan as part of the annual capital budget submission.</li> </ol>	<p>This recommendation is In progress. Pending report submission and City Council approval by the end of 2013.</p> <p>A Corporate Partnership Strategy is being developed in consultation with all Divisions for 2013. Capital projects may be identified as priorities in which case partnership opportunities will be explored. In addition, the TOP office and PF&amp;R continually look for partnerships with the private sector (unsolicited proposals), to secure opportunities for service improvements and state-of-good repair projects with the PF&amp;R Division.</p>
002	<p>The General Manager, Parks, Forestry and Recreation, take appropriate steps to</p> <ol style="list-style-type: none"> <li>a. develop criteria for determining when a City facility is considered to be no longer cost-effective to maintain, taking into consideration such factors as utilization, ongoing operating and capital maintenance costs, location, and proximity to other facilities, community impact and changing demographics</li> <li>b. where practical, incorporate the criteria developed into the capital asset management system</li> <li>c. compile a comprehensive inventory of all facilities that are no longer cost-effective to maintain based on criteria</li> </ol>	<p>As reported in 2011: Currently in place. Capital projects are reviewed by PF&amp;R Branches to ensure they are still applicable.</p> <p>In addition, a Recreation Facilities Strategic Plan will be developed in 2013 to help guide further decision-making based on outcomes from the Corporate Efficiency Review, Core Service Review and information from the PF&amp;R Service Plans.</p> <p>As reported in 2011:</p> <p>Currently in place.</p>

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**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	<p>developed in (a.)</p> <p>d. identify opportunities for consolidation of operations within existing facilities or potential new ones and recommend facility closures, if warranted</p> <p>e. determine the full financial implications of either maintaining, enhancing or closing facilities, including any potential program changes resulting from each option</p> <p>f. where a facility closure is recommended, develop alternate accommodation for viable affected programs</p> <p>g. conduct appropriate community consultations of any planned actions.</p>	<p>As reported in 2011:</p> <p>The Capital Projects Section has developed the PRIORITY RANK FACTOR (PCR) which drives the state-of-good repair project priority in the Capital Asset Management (CAMP) budget. Each project listed in the CAMP budget is assigned a PCR. The PCR is the sum of the various rankings applied to each asset that include the FACILITY CONDITION INDEX (FCI), PRIORITY FACTOR (PF) and RANK FACTOR (RF).</p> <p>In progress. A Recreation Facilities Strategic Plan will be developed in 2013 to help guide further decision-making based on outcomes from the Corporate Efficiency Review, Core Service Review and information from the PF&amp;R Service Plans.</p> <p>As above.</p> <p>As above.</p>
003	<p>The City Manager give priority to the development and implementation of a City-wide prioritization framework for capital repairs, as previously recommended in an Auditor General's report entitled "Maintenance and Administrative Controls Review – Facilities and Real Estate" dated September 2005. Further, the priority framework be enhanced by including all new capital projects.</p>	<p>The framework and policy for this has been established and was included in the Capital Budget Manual for the 2013 Budget process. The 'Framework for Planning and Prioritizing New and Expansion Facility Projects' (Policy #FS-FP012), appears on p. 121 of the 2013 Manual.</p> <p>Two capital project ranking tools have been established as follows (see Section G, Priority Ranking Tool for Capital Projects in the 2013 Capital Manual):</p> <p>a) General Capital Project Prioritization Ranking Matrix - tool for all new capital projects including major capital repairs; and</p> <p>b) Facility Improvements and Growth Related ranking tool for new and expansion facility projects.</p> <p>In 2012, a third ranking tool for Information Technology projects was developed and will be further refined going forward.</p> <p>Corporately FPD, as part of the 10-year capital budget process, reviews all City Programs and ABCs asset inventory and assess the allocation of funds between service improvements / growth and state-of-good-repair spending and backlog. The Capital Budget and Plan Submission Guidelines and Instructions requires</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
		<p>all City Programs and ABCs to work with FPD to develop their asset inventory and state-of-good-repair backlog strategy to work towards meeting unmet capital maintenance needs. The City Manager, as part of the Administrative Budget Review process, reviews the funding allocations between state-of-good-repair projects and service improvements or growth-related projects to ensure a sustainable long-term strategy is in place to reduce and manage the City's state-of-good-repair backlog.</p> <p>In previous years, SOGR backlog has been addressed for Toronto Water, TTC and during the 2013 Capital Budget, for Transportation. In 2014 and beyond, priority will be given to address Parks, Forestry and Recreation's state-of-good-repair to finance the backlog.</p> <p>Timeline for Completion: 2014 Capital Budget Process</p>
007	<p>The City Manager, in consultation with the General Manager, Parks, Forestry and Recreation and the Director, Toronto Office of Partnerships, develop, for approval by Council, a comprehensive City-wide policy on naming rights and other private funding arrangements, such policy to</p> <p>a. consider all existing policies related to:</p> <ul style="list-style-type: none"> <li>i. Parks and Recreation Naming and Renaming Policy</li> <li>ii. Donations policy</li> <li>iii. Advertising</li> <li>iv. Unsolicited bids</li> <li>v. Sponsorships and partnerships</li> </ul> <p>b. include guidelines on</p> <ul style="list-style-type: none"> <li>i. eligibility criteria for facilities to be considered for naming rights</li> <li>ii. responsibility and control processes for securing and accepting naming rights or other private funding arrangements</li> <li>iii. the creation of endowment, or similar funds, to offset future maintenance and repair costs for new facilities put in place under this policy.</li> </ul>	<p>Reference is made to Report EX12.2 City Council approved Naming Rights &amp; Sponsorship Policy in December 2011.</p> <p>As above. As reported in 2011: Donations Policy currently exists.</p> <p>Due to staff shortages, the work on other policies has just begun. A report to Council will be submitted by Fall 2013.</p> <p>As reported in 2011: A policy on unsolicited proposals currently exists as does a Corporate process.</p> <p>Reference is made to Report EX12.2 City Council approved Naming Rights &amp; Sponsorship Policy in December 2011.</p> <p>Guidelines have been developed and will be used to create an initial short list of naming opportunities through the Corporate Partnership Strategy process.</p> <p>Research on best practices of North American municipalities is underway. Report is scheduled for summer 2013.</p>

**City Divisions  
Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
009	The General Manager, Parks, Forestry and Recreation, give priority to completing the development and implementation of the work order system for Parks, Forestry and Recreation Division to provide the tracking of both operating and capital costs of each facility.	In progress. This is a Capital project to implement a PF&R Work Order Management System.  PF&R's Work Management System acquisition and implementation is now part of an enterprise initiative. Completed by: Dec 2014
010	The City Clerk, in consultation with the City Solicitor, clarify Council procedures with respect to recommendations at Community Councils on matters that are contrary to Council policy, and consider requiring that such recommendations state explicitly that a Council policy is being contravened.	As reported in 2011: City Clerk has revised training materials to clarify procedures and to emphasize options for City officials to bring information to Council's attention.  Completed by: Jun 2012

**Division: Real Estate Services**

**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 continue to be under review by Real Estate Services and Parks, Forestry & Recreation, and as part of the more in-depth and broader Shared Services Review of real estate activities across the City.  To be completed 2013.

**Division: Revenue Services**

**Report Title: Administration of Municipal Land Transfer Tax, Revenue Services Division**

**Report Date: June 16, 2010**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	The Deputy City Manager and Chief Financial Officer formalize policies and procedures designed to mitigate the risk of errors in the services rendered by Teranet Enterprises Inc.	Revenue Services in conjunction with Internal Audit completed and finalized a review of the MLTT program, (4th - Qtr 2012), and staff are still working with Internal Audit on formalizing/refining internal operational policies, procedures and internal controls. (Completion in the 2nd Qtr 2013.)

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
003	The Deputy City Manager and Chief Financial Officer request from Teranet Enterprises Inc. its Compliance Monitoring Report. The Compliance Monitoring Report be reviewed to ensure it is independent, can be relied upon and any areas of concern are adequately addressed.	City Legal Services, Corporate Finance and Revenue Services met with Teranet Inc. on November 04, 2010, and were advised that the City would be included and benefit from an annual COBIT system compliance monitoring. Revenue staff were recently advised by Teranet and the Office of the Auditor General of Ontario that Ernst and Young completed an "Agreed Upon Procedures" report for fiscal 2011-2012 and intends to have a S.5970 report done for 2012-13 and a specific IT Teraview Systems Report (to be completed in Q3 of 2013) inclusive of compliance monitoring performed by the external independent auditor retained by Teranet. Once provided, Revenue staff with Corporate Finance and Legal Services will review the report to ensure it is an independent assessment, it can be relied upon and it addresses any areas of concern. (Expected reception, review and completion by 4th Qtr 2013.)
005	The Deputy City Manager and Chief Financial Officer complete a sample review of municipal land transfer tax rebates granted by Teranet Enterprises Inc. during the seven-month period ending August 31, 2008 to ensure that the City's rebate eligibility criteria were met.	Revenue Services staff have completed a review of 376 audit files (from the "Audits to be Completed" files from Teranet and the "Disallowance" report). Based on the experience and outcomes of the above review, staff are further undertaking a review of 38 additional (10% of the original sample) manual rebate files. Further, Revenue staff will review an additional sampling of MLT rebates granted and refunded by Teranet, where said rebates were fully completed by Teranet and did not require any additional supporting documentation or follow-up. (Completion to be finalized 2nd Qtr 2013)
008	The Deputy City Manager and Chief Financial Officer encourage prompt payment by developing policies to implement interest, financial penalties and other enforcement measures permitted by the Municipal Land Transfer Tax By-law No. 1423-2007.	Revenue Services in conjunction with Internal Audit completed and finalized a review of the MLTT program (4th - Qtr 2012). Interest and penalty are being consistently applied in accordance with the MLTT bylaw. Staff continue to work with Internal Audit to formalize/refine internal operational policies and procedures for interest, penalty and enforcement measures consistent with the MLTT bylaw and Provincial MOR guidelines. (2nd Qtr 2013 completion.)
009	The Deputy City Manager and Chief Financial Officer:  a. in consultation with the City Solicitor, review the Municipal Land Transfer Tax By-law No. 1423-2007 to identify any provisions requiring clarification or amendment, and report to City Council, if necessary, on any revisions identified	a) Revenue Services and Corporate Finance met with Legal Services on September 16, 2010 to review and identify any necessary By-law revisions. Through this review, there are not any revisions required.



**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	b. develop clear written guidelines to ensure consistent application of provisions in the Toronto Municipal Land Transfer Tax By-law No. 1423-2007 by staff of the Revenue Services Division.	b) Once Revenue Services has finalized the interest and penalty procedures and operational process guidelines with Internal Audit, a further review and update to the existing MLTT Program handbook of operational procedures will be undertaken to ensure consistent application of the MLTT bylaws and program details. (Estimated completion 2nd Qtr 2013)

**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
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>	<p>It had been reported that a report would come forward regarding this item in 2012.</p> <p>In 2012 the Province announced a significant change to the funding model for housing and homelessness services that includes a requirement for the City to put in place a 10 year service plan. Staff will be reporting back regarding this in Q3, 2013 and recommendations regarding Out of the Cold will be included in this report. The Council report regarding this can be found here: <a href="http://www.toronto.ca/legdocs/mmis/2012/ex/bgrd/backgroundfile-It%20had%20been%20reported%20that%20a%20report%20would%20come%20forward%20regarding%20this%20item%20in%202012">http://www.toronto.ca/legdocs/mmis/2012/ex/bgrd/backgroundfile-It had been reported that a report would come forward regarding this item in 2012.</a></p>
024	<p>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</p>	<p>It had been reported that a report would come forward regarding this item in 2012.</p> <p>In 2012 the Province announced a significant change to the funding model for housing and homelessness services that includes a requirement for the City to put</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	both City-operated and purchased service shelters. Internal controls commensurate with the level of fees collected be established.	in place a 10 year service plan. Staff will be reporting back regarding this in Q3, 2013 and recommendations regarding user fees will be included in this report. The Council report regarding this can be found here: <a href="http://www.toronto.ca/legdocs/mmis/2012/ex/bgrd/backgroundfile-50494.pdf">http://www.toronto.ca/legdocs/mmis/2012/ex/bgrd/backgroundfile-50494.pdf</a>

**Division:** Toronto Building

**Report Title:** Toronto Building Division - Building Permit Fees, Improving Controls and Reporting

**Report Date:** January 23, 2012

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	City Council request the Chief Building Official in consultation with related City divisions review, revise and monitor the accuracy and completeness of information used to calculate building permit fees on an annual basis.	Accounting Services updated the Full Cost Model, which was approved by Council as part of the User Fee Policy adopted in late 2011. Values consistent with the updated policy are expected to be available for the Building Permit Fees 2011 and 2012 Annual Reports by the second quarter of 2013.  Once service level agreements are completed and considered against fee calculations this recommendation will be fully implemented.
002	City Council request the City Manager formalize service level agreements with key divisions supporting the Toronto Building Division permit process. Service level agreements should set forth anticipated service levels and applicable charges.	A Service Level Agreement is in development with the corporate Information and Technology Division, with completion expected by the third quarter of 2013.  Exploration of service level agreements with Fire Services and ML&S will be considered in consultation with new division heads in 2013.
003	City Council request the City Manager to ensure that the 2005 and 2008 internal review recommendations made as a result of work conducted by the Internal Audit Division and Policy, Planning Finance and Administration are implemented on a timely basis. Follow up audits should be conducted annually in order to verify that recommendations have been implemented. The results of these follow up audits be reported to the City Manager.	Implementation of 2005 and 2008 recommendations are under completion.  PPFA in consultation with Internal Audit will provide report after follow up audits are fully completed and reviewed by the City Manger.
008	City Council request the Chief Building Official to ensure that the annual report on building permit fees includes additional	There are ongoing discussions between the Ministry of Municipal Affairs and Housing and large municipalities in Ontario with respect to clarifying the legislation

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

<b>No.</b>	<b>Recommendation</b>	<b>Management's Comments and Action Plan/Time Frame</b>
	information explaining the differences between building permit fees collected and the amounts included in the annual report	regarding these reporting requirements. Toronto Building will implement any necessary changes once requirements are clarified.
009	City Council request the Chief Financial Officer ensure the requirement for a triennial review of the Building Code Act Service Improvement Reserve Fund is met.	The Toronto Building reserve fund is reviewed annually with Financial Planning through the budget process.
010	City Council request the Chief Building Official ensure that building permit fees in IBMS and the Toronto Municipal Code are current, complete and accurate.	<p>All fees have been corrected, updated and consolidated in Chapter 441 of the Toronto Municipal Code. IBMS and all Toronto Building communications have also been updated and are consistent with the fees now contained in Chapter 441.</p> <p>Toronto Building is undertaking further amendments to Chapter 363 to transfer fee schedules and indexing provisions to Chapter 441, Fees and Charges. A report is under preparation to recommend further by-law amendments planned for 2013.</p>
011	City Council request the Chief Building Official in consultation with the Chief Information Officer to ensure that any revisions to permit fees in IBMS are in accordance with generally accepted practices. Furthermore, steps should be taken to improve the process for uploading revised and new permit fees, including the potential for automation.	<p>A new process for updating fees in IBMS was implemented for 2012 fees which provides a formal sign-off by Toronto Building prior to programming changes being implemented in IBMS.</p> <p>Toronto Building and PPFA have reviewed transferring the responsibility for updating the Toronto Building fees contained in the Toronto Municipal Code to PPFA to improve separation of duties. It has been agreed the transfer of responsibility will begin with the update to the 2014 Toronto Building Fees.</p> <p>The Chief Building Official is exploring the possibility of increased automation of updates to the fee schedule as part of future upgrades to IBMS with the Chief Information Officer in 2013.</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

**Report Title: Administration of Development Funds, Parkland Levies and Education Development Charges**

**Report Date: June 16, 2010**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	The Chief Building Official, in consultation with the General Manager of Parks, Forestry and Recreation, implement controls to prevent the issuance of a building permit until parkland dedication fees have been paid.	Toronto Building is currently working with I&T division to consider whether IBMS can be further enhanced to include automated controls for part permits for foundations as well as conditional and structural permits. It is expected that any enhancements that can be incorporated into IBMS will be completed by the second quarter of 2013.
002	The Deputy City Manager and Chief Financial Officer review the infrastructure construction price index currently used by the City of Ottawa in order to determine whether or not a similar index should be used to adjust annual development charge rates at the City of Toronto.	A determination regarding the use of an index similar to the infrastructure construction price index used by the City of Ottawa will be completed as part of the Toronto's DC by-law review that is currently in progress. It is anticipated by-law amendments will be completed by the spring of 2013.
005	The Chief Building Official and the Deputy City Manager and Chief Financial Officer review those areas of the by-law which are the subject of staff misinterpretation and ensure that such areas are addressed either through amendments to the by-law, policies and procedures manual or through additional staff training.	Toronto Building is part of the steering committee with staff from Special Projects reviewing the City's DC by-law currently in progress. This review will address all areas of the by-law subject to staff misinterpretation. It is anticipated by-law amendments will be completed by the spring of 2013. Appropriate staff training will occur once the new by-law is approved by Council.
006	The Chief Building Official evaluate the current audit process to ensure development charge calculations are verified to supporting documentation. Consideration be given to an audit process prior to the issuance of a building permit.	As of 2012, Toronto Building's management performance system incorporates requirements for audits to be conducted which will review the process in which development charge calculations are verified against supporting documentation.

**City Divisions  
Public Recommendations – Not Fully Implemented**

**Division:** Toronto Environment Office

**Report Title:** Toronto Environment Office - Review of Administration of Environmental Grants

**Report Date:** January 17, 2011

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	The Director, Toronto Environment Office, ensure that each grant file is complete and contains all relevant documentation. Further, the Director, Toronto Environment Office document in each project file the assessment of the impact of any reductions to grant requests on the organization's ability to complete the project as proposed.	To be fully implemented by the end of 2013.
006	The Director, Toronto Environment Office, ensure grant program progress and results are reported to Council during 2011.	TEO is responsible for four grant programs. Two of these programs came to a conclusion in 2011. TEO reported the progress and results of one of the on-going programs to City Council in May 2012. TEO will report the progress and results of the other on-going program to City Council in the 2nd quarter of 2013.

**Division:** Toronto Water

**Report Title:** The Deep Lake Water Cooling Project - Total City Costs and Benefits Need to Be Reported

**Report Date:** October 10, 2011

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	City Council request the Executive Director, Facilities Management, to conduct an evaluation of City facilities to determine whether or not financial and environmental benefits from deep lake cooling have been achieved.	The evaluation has been initiated, but not completed. It is anticipated that it can be completed by the end of 2013.

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

**Report Title: Toronto Protecting Water Quality and Preventing Pollution – Assessing the Effectiveness of the City’s Sewer Use By-law**

**Report Date: October 10, 2008**

<b>No.</b>	<b>Recommendation</b>	<b>Management’s Comments and Action Plan/Time Frame</b>
004	The General Manager, Toronto Water review inspection and sampling targets to ensure that they are reasonable given risks to pollute and the staff resources available and report to City Council by September 2009 on recommended targets and resources required to meet those targets.	<p>The sampling targets for High and Medium risk industries were reviewed in 2011 and changes made to the sampling frequency for Medium risk facilities. These facilities are now sampled once a quarter instead of one sampling event every two months. This change was effective as of October 1, 2011.</p> <p>A one year review of inspection and sampling events indicate that TW is on target for the revised sampling and inspection targets.</p> <p>A review of inspection and sampling targets for Low risk facilities is currently underway. A new category may be created for special circumstances where there are "no flow" situations.</p> <p>The next review is scheduled for Q2-2013 with completion anticipated in Q3-2013.</p>
006	The General Manager, Toronto Water develops and implement tailored inspection checklists for certain industries to ensure that industry specific risks are addressed on a consistent basis.	<p>Auto body Inspection checklist is now part of the Automotive Inspection form. It is in use at present.</p> <p>The final checklist for Dry Cleaning and Commercial Laundry sector has been prepared and will be uploaded into the TW iPACS Works Management System. Testing to ensure staff can enter data efficiently is planned for Q1 2013.</p>
014	The General Manager, Toronto Water, assess the feasibility of using infraction notices to enforce the Sewer Use By-law.	Toronto Water conducted a survey with several Ontario Municipalities to determine if and how infraction notices are used for sewer use infractions and the pros and cons of using such infraction notices. TW will next seek an opinion from Legal Services on implementing this recommendation.
021	The General Manager, Toronto Water Division, in consultation with the Executive Director, Municipal Licensing and Standards Division, and the City Solicitor, review areas where reciprocal inspections between the two divisions would be possible and if appropriate, establish a written protocol governing such inspections.	<p>A pilot project was established with the enforcement group of Municipal Licensing and Standards (MLS) in Q4 2012 to assist TW in the inspection of public garages. The project involves MLS enforcement officers completing a TW-MLS Automotive Facility Survey each time they visit public garages for clearance or enforcement purposes.</p> <p>Completed surveys are sent to TW. A TW inspector</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
		<p>then visits those public garages with issues noted on the survey. A detailed inspection under the Sewers Bylaw is completed and documented.</p> <p>TW provided class room training sessions to MLS enforcement officers in the West, Central and East districts in November of 2012 and offered to provide in field training as requested. As of December 31 2012, 20 referrals have been received. The pilot will continue until Dec 31, 2013.</p>

**Report Title: Toronto Water – Wastewater Treatment Phase Two**

**Report Date: September 21, 2007**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
009	<p>The General Manager, Toronto Water Division, require that supervisory staff with contract management responsibilities evaluate and document vendor performance both during a contract and at its conclusion.</p>	<p>The Contractor Performance Management Tool is under development by a multi-divisional team comprised of subject matter experts from: PMMD, Legal Services, Toronto Water, Technical Services, Parks, Facilities, and Transportation.</p> <p>Currently a second team of staff are working with PMMD on finalizing the procedures related to how the information will be sent to PMMD, tracked and used to suspend poor performing contractors.</p>

**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
014	<p>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>	<p>The Contractor Performance Management Tool is under development by a multi-divisional team comprised of subject matter experts from: PMMD, Legal Services, Toronto Water, Technical Services, Parks, Facilities, and Transportation.</p> <p>Currently a second team of staff are working with PMMD on finalizing the procedures related to how the information will be sent to PMMD, tracked and used to suspend poor performing contractors.</p> <p>District Contract Services has been pilot testing the evaluation form and recording evaluations of all</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
		contractors since the 2011 contract year. Complete implementation is expected by December 31, 2013.
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>The Work Management Champion Group consists of Parks, Forestry and Recreation (Project Management Group for this effort), Solid Waste Management Services, Transportation Services, Facilities Management and Toronto Water.</p> <p>Work related to the WMS rationalization review of all existing applications is based on meeting Divisional business requirements at the lowest overall cost of ownership to the City.</p> <p>A Request for Information has been issued for Vendors to showcase WMS applications during a Technology Marketplace Forum to be held in January 2013.</p> <p>A Request for Proposal document will be issued later in 2013. Full implementation of the recommendation will be complete by December 2017.</p>

**Report Title: Toronto Water – Wastewater Treatment Phase One**

**Report Date: July 16, 2007**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
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.	<p>The Work Management Champion Group consists of Parks, Forestry and Recreation (Project Management Group for this effort), Solid Waste Management Services, Transportation Services, Facilities Management and Toronto Water.</p> <p>Work related to the WMS rationalization review of all existing applications is based on meeting Divisional business requirements at the lowest overall cost of ownership to the City.</p> <p>A Request for Information has been issued for Vendors to showcase WMS applications during a Technology Marketplace Forum to be held in January 2013.</p> <p>A Request for Proposal document will be issued later in 2013.</p>



**City Divisions**  
**Public Recommendations – Not Fully Implemented**

**Division:** Transportation Services

**Report Title:** Front Yard and Boulevard Parking - Improvements Needed to Enhance Program Effectiveness

**Report Date:** February 7, 2012

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	City Council request the General Manager, Transportation Services to consider establishing an alternate model, such as centralized reporting and monitoring, for managing front yard and boulevard parking operations.	Consolidated location at the East York Civic Centre. Relocation of staff and functions completed on January 21, 2013.  Full centralization function to be established by end of Q3 2013. Key decisions (staffing & location) have been made. Hiring/transfers to be completed by end of Q3 2013.
002	City Council request the General Manager, Transportation Services to ensure necessary information is recorded in a manner to allow for proper management and control of the front yard and boulevard parking operations.	The protocol and policy have been established. RACS database will capture all relevant info with respect to licensing and inspection/enforcement. TMMS will track complaints. All Districts/staff made aware of requirements in Q2 2012.  Centralization in Q3 2013 will further ensure all protocols are consistent as they will be under one span of control.
004	City Council request the General Manager, Transportation Services to ensure that overdue accounts are charged interest in the manner prescribed by the Corporate Accounts Receivable Collection policies and procedures.	Focused effort on arrears have reduced outstanding amounts to a net zero balance. Staff continue to work with PPF&A to modify the billing database (SARA) and to ensure that Corporate Accounts Receivable Collection policies and procedures are adhered to. SARA update to be completed by end of 2013.
005	City Council request the General Manager, Transportation Services to ensure that accounts are only terminated or written off after following corporate procedures for the collection and write off of accounts receivable.	Documented protocol has been implemented for terminated/written off accounts to ensure compliance. Staff made aware and billing staff are ensuring protocol is being followed. All billing for 2013 began with no accounts in arrears. Some follow up still required for some accounts. Centralization will eliminate differences in former protocols.
007	City Council request the General Manager, Transportation Services, to update enforcement policies and procedures and implement effective controls to ensure that enforcement protocols are clearly established and consistently followed.	Formal Policy updated and provided to all staff. Additional meetings held with Districts and Policy distributed. General rule; Notice first, followed by 3 tickets and if no compliance, then final letter with permanent enforcement measures (curbstones installed). Resource issues have prevented full implementation together with summary sheet. One district has tested protocol and tracking and has since shared success with other districts. Full compliance expected with implementation of Centralized function.

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
		It was agreed that a timeline cannot be adhered to with respect to specific enforcement measures, however any property in arrears will be terminated by end of the billing year.
009	City Council request the General Manager, Transportation Services, to identify and recommend to Council appropriate amendments to front yard parking documentation requirements in the next revision to Chapter 918 of the Toronto Municipal Code.	By-law review completed in addition to consultation with various Ward Councillor's. Direction to proceed with Technical By-law Amendments only. Expect to complete by Q3 2013.

**Report Title: Review of Coordinated Street Furniture Contract - Public Realm Section, Transportation Services Division**

**Report Date: February 3, 2012**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
004	<p>City Council request the General Manager, Transportation Services request Astral Media to submit quarterly maintenance reports satisfactory to the City. At a minimum, reports should include the following information:</p> <ul style="list-style-type: none"> <li>a. Location of street furniture</li> <li>b. Weekly maintenance activity</li> <li>c. Date and time completed</li> <li>d. Summary of work completed.</li> </ul>	Completed format similar to the monthly complaint report. Astral to also provide forecast of quarterly planned maintenance by end of January 2013.
006	<p>City Council request the General Manager, Transportation Services ensure Astral Media develop and maintain an adequate management information system that effectively reports on the status of all street furniture including but not limited to:</p> <ul style="list-style-type: none"> <li>a. Tracking of permit and approval process</li> <li>b. Tracking of roll-out and installation process</li> <li>c. Tracking of day-to-day maintenance program.</li> </ul>	<p>Maintaining existing communication systems until the decision is made on a replacement. Will proceed once Astral's larger corporate systems direction is determined.</p> <p>Two options are under consideration: a new program (SAP) or modify the existing Daytex system.</p>
008	City Council request the General Manager, Transportation Services complete the transfer of data to update the system with the current information for planning and installation of street furniture.	<p>To commence June 1 with completion of data capture estimated December 31, 2013.</p> <p>Field capture of 6,500 assets completed. Remaining assets to be captured in 2013.</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
009	City Council request the General Manager, Transportation Services take steps to ensure the accuracy of the street furniture information system. Reconciliation of City records to Astral Media inventory records should take place periodically.	Manual reconciliation has taken place for Year 5 and an automated version expected when item 6 and 8 are completed.
011	City Council request the Director, Strategic Communications ensure free advertising available through the Astral Media contract is utilized to the fullest extent.	We anticipate using the full \$2 million entitlement in 2013. Approximately, \$600,000 will be used to support City advertising campaigns and the balance will be used nationally.

**Report Title: Red Light Camera- Although Red Light Cameras Have Contributed to a Reduction in Accidents, Opportunities Exist to Improve Financial Results and Program Effectiveness**

**Report Date: August 25, 2011**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	City Council request the General Manager, Transportation Services, review the current Red Light Camera evaluation process to ensure that it is current, complete and as effective as possible. Such a review include an analysis of evaluation practices in other major North American Cities. The General Manager, Transportation Services, update the 2006 evaluation of the Red Light Camera program.	<p>Currently underway.</p> <p>A review of red light camera effectiveness results has been completed. Staff have found that major North American cities (New York and Los Angeles) have not released effectiveness results in greater detail than the City of Toronto. All other U.S. jurisdictions have short term data only.</p> <p>Transportation Services staff have begun the process of updating results which will include treated sites, city wide impacts, all collisions, collisions attributed to red light running and rear end collisions.</p>
003	City Council request the General Manager, Transportation Services, re-evaluate the current location of all red light cameras based on predetermined criteria. The results of this evaluation be compared to an even distribution of cameras on a ward-by-ward basis as requested by Council. Such information be reported to City Council.	<p>Evaluation is currently underway.</p> <p>5 years of collision data is being analyzed. The analysis includes frequency and rate.</p> <p>Completed by: Fall 2013</p>
004	City Council request the General Manager, Transportation Services, as requested in April 2008, report back to Council "with an update on the status of the red light camera operations". In preparing the report, information detailing financial results of the	<p>Evaluation is currently underway.</p> <p>Court Services Division provided Transportation Services with the 2011 and 2012 financial details on January 21, 2013.</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	Red Light Camera program be provided as well as revised estimates for future program costs and revenues.	Transportation Services report will contain actual costs and revenues to date of report and projected costs and revenues to December 2016. Completed by: Fall 2013
005	City Council request the General Manager, Transportation Services, explore opportunities for program cost sharing with other parties benefiting from the Red Light Camera program, particularly the Province of Ontario and the motor vehicle insurance industry.	<p>Currently underway.</p> <p>The Province of Ontario was consulted and maintains its position that all project costs are the responsibility of municipalities which have chosen to operate RLC systems.</p> <p>Consultation with the Insurance Bureau of Canada is forthcoming.</p> <p>Completed by: Fall 2013</p>
006	City Council request the City Solicitor in consultation with the General Manager, Transportation Services, and the Chief of Police request the Province of Ontario to amend legislation to permit Parking Enforcement Officers to issue tickets in relation to licence plate visibility	This review is scheduled for 1st Quarter 2013.
012	City Council authorize the public release of the information contained in the Attachment 1 to this report at the discretion of the City Solicitor in consultation with the General Manager, Transportation Services.	<p>Currently underway.</p> <p>Transportation Services staff and the Director – Prosecutions will develop criteria which would need to be met in order to release the contents of Attachment 1 of GM18.9. In addition, Transportation Services staff and the Director – Prosecutions will determine the extent that prosecution data and comments should be included in the response to recommendation #4 noted above.</p> <p>Completed by: 2013</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

**Report Title:     Transportation Services - Review of Winter Maintenance Services**

**Report Date:     April 26, 2011**

<b>No.</b>	<b>Recommendation</b>	<b>Management's Comments and Action Plan/Time Frame</b>
002	The General Manager, Transportation Services, re-confirm with City Council, the City's winter maintenance service levels that would serve as basis for the next winter maintenance contracts (for 2015 and on), before initiating the Request for Quotation process	This would be undertaken in 2014 prior to seeking quotations for service for the next term of contracts beginning in late 2015.
004	<p>The General Manager, Transportation Services, in conjunction with the Chief Corporate Officer, give priority to updating the long-term strategy for snow disposal operations, including:</p> <p>a. Determining the optimal number and location of snow dump and snow melting sites;</p> <p>b. Developing timelines for the acquisition and development of snow dump sites; and</p> <p>c. Reporting on the updated snow disposal plan to the Public Works and Infrastructure Committee by September 2012.</p>	<p>An update to the division's Snow Disposal Strategy is underway. A consultant has been retained in conjunction with the Facilities Management and Real Estate Divisions.</p> <p>The update is expected to be completed in 2013.</p> <p>Staff are working collaboratively on reviewing the inventory of surplus City-owned lands to determine their suitability for snow storage.</p>

**City Divisions  
Public Recommendations – No Longer Relevant**

**Division:** City Manager's Office

**Report Title:** Review of Infrastructure Stimulus Funding - Opportunities Exist to Improve Controls Over Construction Projects

**Report Date:** October 05, 2011

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	City Council request the City Manager report publicly on the stimulus program overall effects on improving City infrastructure assets and overall capital program.	The City Manager's Office has launched a public webpage ( <a href="http://www.toronto.ca/stimulus_fund/">http://www.toronto.ca/stimulus_fund/</a> ) to provide public information on the City's stimulus program. This webpage includes project and funding information for each Council approved project within a map-based application so that residents can locate projects by program area and/or neighbourhood. The economic impact of these public investments has also been communicated, both on the website, through numerous Ministerial-City Official events, and to Council.

**Division:** Facilities Management

**Report Title:** Facilities Management Division Energy Efficiency Office (EEO)-Management of Energy Loans and Grants Funded by the Ontario Power Authority

**Report Date:** March 4, 2011

No.	Recommendation	Management's Comments and Action Plan/Time Frame
004	The Director, Energy and Strategic Initiatives consider developing a project ranking system in the event that loan demand exceeds funds available.	The Sustainable Energy Funds was discontinued at Council meeting of January 15, 2013. There will be no further loans from this program. As a result, this recommendation is no longer applicable.

**Division:** Information Technology

**Report Title:** Remote Access to the City's Computer network - The Management of the Process Requires Improvement

**Report Date:** September 8, 2011

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	City Council request the Chief Information Officer to advise divisions of the impacts of inaccurate estimates for the supply of remote secure access tokens and stress the importance of providing accurate projected estimates.	Since the migration to soft tokens for 75% of the token requirements, and the process of acquiring smaller batches of tokens on an "as needed" basis via low value quotes (and possibly in future - blanket contracts), there is no longer a need for long-term estimates of hard tokens from divisions.

**City Divisions  
Public Recommendations – No Longer Relevant**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	City Council request the Chief Information Officer to revise the procedures for charging back the cost of remote secure access tokens such that divisions are charged for costs incurred where estimates are significantly in excess of actual requirement.	<p>Since the migration to soft tokens for 75% of the token requirements, and the process of acquiring smaller batches of tokens on an "as needed" basis via low value quotes (and possibly in future - blanket contracts), there is no longer a need for long-term estimates of hard tokens from divisions.</p> <p>The existing charge-back policy and procedures can continue to be used.</p>

**Division:** Parks, Forestry and Recreation

**Report Title:** Parks, Forestry and Recreation Division-Controls Over Ferry Service Revenue Need Strengthening

**Report Date:** April 26, 2010

No.	Recommendation	Management's Comments and Action Plan/Time Frame
009	<p>The General Manager, Parks, Forestry and Recreation, develop a process to review and monitor vendor contracts and ensure contracts are renewed on a timely basis.</p> <p>In addition, the General Manager, Parks, Forestry and Recreation, develop a process to periodically bill and follow-up on outstanding revenues on a timely basis.</p>	<p>In 2012 Marine Services has canceled all external chartering of the p/s Trillium in order to meet transport Canada requirements for passenger load. The vessel's service is dedicated solely to the operation of Toronto Island Ferry Service. No further chartering of the p/s Trillium will occur.</p>