



AUDITOR GENERAL'S REPORT ACTION REQUIRED

2015 Audit Work Plan

Date:	February 11, 2015
To:	Audit Committee
From:	Auditor General
Wards:	All
Reference Number:	

SUMMARY

The purpose of this report is to provide City Council with an overview of the work the Auditor General plans to conduct during 2015. It also contains a synopsis of the work undertaken during the past few years:

- Appendix 1 contains the Auditor General's 2015 Audit Work Plan
- Appendix 2 includes a summary of a backlog of audits reports
- Appendix 3 lists amendments to the 2014 Audit Work Plan projects
- Appendix 4 includes audits completed during the period 2010 to 2014

The 2015 Audit Work Plan provides City Council with an overview of how the resources that have been allocated to the Auditor General's Office will be used during 2015.

The audits that will be undertaken as part of the 2015 Audit Work Plan will provide independent information for City Council to hold City administrators accountable for providing stewardship over public funds and for achieving value for money in City operations. The information will help City administrators improve City operations, mitigate risks, strengthen management controls, improve accountability and enhance the efficiency and effectiveness of City services.

The Work Plan includes audits in progress, new audit projects, annual recurring projects, follow-up audits and the Fraud and Waste Hotline investigative work. Follow-up audits are conducted to ensure that management has taken appropriate action to implement the recommendations from past audit and investigative reports. The Auditor General may revise the Work Plan as new information arises.

The Auditor General undertakes a risk-based audit approach. Every five years the Auditor General performs an extensive city-wide risk assessment of the City operations and its major agencies and corporations. The risk-assessment is a major undertaking that includes a city-wide survey and detailed interviews with senior city officials and City Councillors. The assessment is used to identify the high risk areas so that audit work can be prioritized. The city-wide risk assessment also builds knowledge of the audit environment.

The Audit Work Plan includes projects identified from preliminary results of the risk-assessment. The final risk assessment will be reported to the May 22, 2015 Audit Committee meeting. The results will be used to update the 2015 Audit Work Plan and to prepare the Audit Work Plans for future years.

RECOMMENDATION

The Auditor General recommends that:

1. City Council receive the Auditor General's 2015 Audit Work Plan.

Financial Impact

The recommendation in this report has no financial impact beyond the amount provided in the Auditor General's 2015 budget request.

ISSUE BACKGROUND

Section 177 of the *City of Toronto Act, 2006* formalized the appointment of an Auditor General for the City of Toronto. Under Section 178 of the *Act*, the Auditor General is responsible for "assisting city council in holding itself and city administrators accountable for the quality of stewardship over public funds and for achievement of value for money in city operations."

On an annual basis, the Auditor General submits an audit work plan to City Council for information. The Auditor General also provides the Audit Committee with a report regarding the extent of quantifiable financial benefits that result from the work conducted by the Auditor General's Office. Historically, for every \$1 invested in the Auditor General's Office the return on this investment has been over \$11.8. Many of the estimated cost savings are ongoing and occur on an annual basis. The 2014 report "Demonstrating the Value of the Auditor General's Office" will be tabled at the February 27, 2015 Audit Committee meeting.

The Auditor General considers the views and experience of City Councillors and City Officials when setting her plan. According to Chapter 3 of the Municipal Code, Council may add to the annual audit plan by a two-thirds vote of all Council members. The Audit Work Plan may be amended by the Auditor General if new priorities arise.

Audit projects undertaken in any given year depend on several factors, including:

- Risk factors including; program budget, system complexity, policies and procedures and other risks¹
- Availability of resources
- The extent of fraud investigations required during the year
- The extent of work performed by other internal audit functions throughout the City
- The number of special requests approved by City Council
- Other high-risk issues which may emerge during the year

COMMENTS

The Auditor General's 2015 Audit Work Plan contains details of audit projects planned for the year.

The projects included in the 2015 Audit Work Plan are classified into the following categories:

1. Audits in Progress and New Audit Projects
2. Follow-up of Outstanding Audit Recommendations
3. Investigative Work Related to Allegations of Fraud or Other Wrongdoing
4. Risk Assessment of the Operations of the City and its Agencies and Corporations
5. External Audit Coordination
6. Reports Requested by City Council or by Agencies or Corporations
7. Other Projects – Data Analytics, Continuous Controls Monitoring

Some projects will commence late in 2015 and consequently will not be finalized until 2016.

1. **Audits in Progress and New Audit Projects**

Appendix 1 provides a brief description of 2014 audits in progress and the anticipated new 2015 projects.

The backlog of potential projects is attached as Appendix 2. These audits can only be undertaken in future years or with more resources. Any additional resources allocated to the Auditor General will help reduce the backlog of potential projects. Specific details and audit scope will be evaluated when these projects are selected for review.

¹ • More information regarding the risk factors is included in the May 2014 report to the Audit Committee. The report can be found at <http://www.toronto.ca/legdocs/mmis/2014/au/bgrd/backgroundfile-69290.pdf>

A few 2014 projects were not initiated during 2014. They have been either rolled into a more comprehensive project on the 2015 work plan, or deferred. These projects are listed in Appendix 3.

2. Follow-up of Outstanding Audit Recommendations

Recommendation follow-up is required by Government Auditing Standards. Following up on outstanding recommendations from previous audit and investigative reports is important. Follow-up ensures that management has taken appropriate action to implement the recommendations.

Annually, the Auditor General reports to Audit Committee on the implementation status of outstanding recommendations.

The results of the June 2014 follow-up of recommendations are available at:

City Divisions:

<http://www.toronto.ca/legdocs/mmis/2014/au/bgrd/backgroundfile-70627.pdf>

Agencies and Corporations:

<http://www.toronto.ca/legdocs/mmis/2014/au/bgrd/backgroundfile-70598.pdf>

<http://www.toronto.ca/legdocs/mmis/2014/au/bgrd/backgroundfile-70481.pdf>

Forensic Unit Reports:

<http://www.toronto.ca/legdocs/mmis/2014/au/bgrd/backgroundfile-70639.pdf>

The next follow-up report to Audit Committee will be presented in June 2015.

3. Investigative Work Related to Allegations of Fraud or Other Wrongdoing

Annually, the Auditor General reports to Audit Committee on the status of Fraud and Waste related matters at the City. Alleged fraud or other wrongdoing comes to the attention of the Auditor General's through ongoing audit work, notification by Councillors or management and through the Fraud and Waste Hotline Program.

Investigative work related to fraud or other wrongdoing is a high priority. The number of complaints and complexity of reported allegations contained in complaints varies each year. It is difficult to predict the extent of investigative work that will be required in any given year.

A more detailed account of the activities of the Fraud and Waste Hotline Program are available in the annual report:

<http://www.toronto.ca/legdocs/mmis/2014/au/bgrd/backgroundfile-66970.pdf>

4. Risk Assessment of the Operations of the City and its Agencies and Corporations

Determining which areas to audit and the appropriate allocation of audit resources is essential in maximizing the value of an effective audit process. Every five years, the Auditor General's Office performs a detailed risk assessment of the operations of the City and those agencies and corporations included within its mandate. The purpose of the risk assessment is to ensure that all significant areas of the City are evaluated from an audit risk perspective by using uniform criteria and quantitative evaluations to identify potential audit projects

The last risk assessment was completed in 2009. There were 56 high risk areas identified during the risk assessment. The majority of these high risk areas have been the subject of an audit by the end of 2014.

In late 2014, the Auditor General's Office commenced its new risk assessment. An overview of the process was provided in a report to Audit Committee on May 28, 2014.

<http://www.toronto.ca/legdocs/mmis/2014/au/bgrd/backgroundfile-69290.pdf>

The 2015 risk assessment report will be presented at the May 22, 2015 meeting of Audit Committee. The results of the risk assessment will play a key role in the development of the Auditor General's annual work plans over the next five years.

5. External Audit Coordination

The Auditor General's responsibilities include the management, coordination and oversight of the external financial audits of the City, its agencies and corporations, Community Centres Boards of Management and Arenas Boards of Management.

The existing five-year contract for external audits of the City and its major agencies and corporations will expire with the completion of the 2014 year-end audits. The results of a request for proposal to select an external auditor for the years 2015 to 2019 will be tabled at the February 27, 2015 Audit Committee meeting. The external auditor for the City Arenas, Community Centres and miscellaneous entities (Heritage Toronto, Yonge-Dundas Square, the Toronto Atmospheric Fund and the Clean Air Partnership), for the years 2013 to 2017, was approved by City Council in November 2012.

6. Reports Requested by City Council or by Agencies and Corporations

City Council may request the Auditor General to conduct reviews on areas of concern. In 2014, we completed the following reviews that were requested in previous years:

- Operational review of Sony Centre for the Performing Arts including its business plans
- Value for money audits of Build Toronto and Invest Toronto
- A post implementation review of the garbage collection contract in order to evaluate whether or not customer service targets were met and savings were achieved.

In addition, the Toronto Police Services Board has, in the past, requested several reviews. The requested reviews were included in previous Audit Work Plans.

7. Other Projects

Data Analytics and Continuous Controls Monitoring

The Auditor General has developed and implemented a continuous controls monitoring program. The program utilizes specialized data extraction software that analyses data to identify, on an ongoing basis, transactions that warrant further review. City payroll information was selected as the first project for this process. In 2012, the Auditor General expanded these reviews to include staff overtime and other payroll related expenses at TTC.

The Auditor General reports on the results of continuous control monitoring work to the Audit Committee. The most recent annual reports are available at:

- i) City staff overtime and other expenses:
<http://www.toronto.ca/legdocs/mmis/2014/au/bgrd/backgroundfile-66986.pdf>
- ii) City staff absenteeism:
<http://www.toronto.ca/legdocs/mmis/2014/au/bgrd/backgroundfile-69293.pdf>
- iii) TTC staff overtime and other related payroll expenses:
<http://www.toronto.ca/legdocs/mmis/2014/au/bgrd/backgroundfile-70229.pdf>

Looking forward, data analytics is expected to be an increasingly important aspect of our work and will be integrated into many audits in 2015.

CONCLUSION

The 2015 audits have been selected based on a balancing of risk and audit resources. The plan is flexible enough to be able to respond to emerging risks. The audit work will provide independent information for City Council to hold City administrators accountable for achieving value for money in City operations. The information will help City administrators improve City operations, mitigate the risks facing the City, strengthen management controls, improve accountability and enhance the efficiency and effectiveness of City services.

CONTACT

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SIGNATURE

Beverly Romeo-Beehler, Auditor General

ATTACHMENTS

Appendix 1: Auditor General's 2015 Audit Work Plan – Audits in Progress and New Audit Projects

Appendix 2: Auditor General's Office, Future Potential Audits

Appendix 3: Auditor General's Office, Amendments to 2014 Audit Work Plan

Appendix 4: Auditor General's Office, Audit Reports 2010 to 2014

**AUDITOR GENERAL’S 2015 AUDIT WORK PLAN –
AUDITS IN PROGRESS AND NEW AUDIT PROJECTS**

1. AUDITS IN PROGRESS

The following audit reports were completed in late 2014 or early 2015. These projects will be submitted to Audit Committee early in 2015:

- Facilities Management – Review of Security and Safety Procedures
- TTC Vehicle Maintenance Phase 2 – Non-Revenue Vehicles
- Operational Review of Build Toronto
- Operational Review of Invest Toronto
- Review of Divisional Purchase Orders
- Review of Extent of Benefits from Service Efficiency Studies by Consultants
- Review of Controls over Acquisition and Use of Major Software Licenses

These 2014 projects have recently commenced and these will be completed during 2015.

Seq. No	Audit Projects	Project Description
1.	Human Resources – Audit of Organization of Development, Learning and Workforce Planning Section	Human Resources provides a significant number of training courses for the Corporation. The audit evaluates the effectiveness of the program. It will identify whether there are opportunities for efficiencies and cost savings.
2.	Audit of Property Tax Billing and Collection Process	This audit will evaluate City systems and processes relating to the billing and collection of property taxes.
3.	Toronto Parking Authority (TPA) - Audit of Off-Street Parking Operations and Real Estate Development Activities	The TPA collects significant revenue from off-street parking. This audit will focus on effectiveness of controls over revenue collection at parking lots and automated garages. The audit will also focus on TPA’s acquisition, disposition, and joint venture development of properties.
4.	Risk Assessment	The Auditor General’s Office conducts a risk assessment of the operations the City and agencies and corporations under AG’s mandate every five years. The purpose of the risk assessment is to evaluate all areas of the City from an audit risk perspective so that audits can be prioritized.

2. NEW AUDIT PROJECTS

2015 audit projects are included in the table below. The list will be updated when the risk assessment has been finalized. The list includes some projects for which permission must be received before an audit commences. The Auditor General is making a request to the respective Boards to undertake these projects.

Seq. No	Audit Project	Project Description
1.	Audit of procurement of City-wide major service contracts for construction, paving and possibly snow removal	<p>This audit will focus on coordination before procurement, the procurement procedures and practices when awarding the contract, management and performance of the major contracts. The audit may be expanded to take a broader view by including large agencies and corporations such as the TTC.</p> <p>This project maybe broken down into several phases.</p>
2.	Audit of information technology (IT) network vulnerabilities within the City	<p>IT security breaches can have profound effects on organizations. The audit will assess external vulnerabilities facing the IT network and internal access controls to determine if there are potential weaknesses that could compromise the City's IT network.</p>
3.	Audit of long term disability (LTD) approval and payment processes	<p>The cost of LTD in 2010 was \$28 million and in 2014, it increased to over \$38 million. The audit will consider the management of LTD, the reasons for the increase in LTD at the City and controls to address complaints about LTD fraud.</p> <p>An audit of long term disability benefits was included in the Auditor General's 2013 Annual Work Plan. The audit was deferred due to the implementation of changes to how LTD is monitored.</p>

Seq. No	Audit Project	Project Description
4.	Information Technology major infrastructure and other projects	The IT division undertakes large information technology projects. This audit will focus on the awarding, implementation and management of large IT projects.
5.	Audit of Shared Services	This audit will assess the rate of implementation of shared service recommendations made by Auditor General and external consultants. It will also identify new areas where shared services should be considered.
6.	Audit of Facilities Management - Custodial Care operations	Facilities Management Division is composed of various sections. The Custodial Care & Maintenance section has not been audited by AG's office. This audit will focus on management controls, cost and quality of custodial care services.
7.	Audit of Toronto Water billing and collection processes	The City bills and collects over \$900 million in water charges annually. The purpose of the audit is to evaluate City systems and processes relating to the billing and collection of water charges.
8.	Audit of enterprise-wide risk management practices	This audit will include an assessment of how the City measures, prioritizes and manages its risks.
9.	Toronto Police Service - Audit of expenditures and procurement	This audit will include an assessment of controls over purchase and payment of goods and services and controls over inventory. The Auditor General has already submitted a request to the Police Services Board to conduct this review.
10.	Audit of Toronto Public Health, (TPH) Information System	This audit will focus on management and controls relating to the TPH Information System, implementation and ongoing maintenance costs and whether the intended objectives have been achieved. This review is subject to approval from the Toronto Board of Health.

Seq. No	Audit Project	Project Description
11.	Risk assessment of major agencies and corporations – Toronto Police, Toronto Public Health, Toronto Public Library and other major agencies	<p>The Auditor General’s mandate does not include any of the following:</p> <ul style="list-style-type: none"> • Toronto Hydro • Toronto Police Services Board • Toronto Board of Health, and • Toronto Public Library Board. <p>Toronto Police Services is the second largest expenditure item of the City’s budget, comprising 10.1% of the budget or \$1.157 Billion.</p> <p>Understanding risks within these organizations will help the Boards and the Auditor General identify a list of audits that can be recommended to the respective Boards.</p> <p>The Auditor General has made a request to each of these Boards to undertake a risk assessment so that she may identify value-for-money and stewardship of public funds audits that should be considered by the Boards.</p> <p>The selection of each audit is subject to approval from the Board.</p>
12.	Data Analytics and Continuous Controls Monitoring	<p>This project uses data analytics to probe City data so that the Auditor General can identify unusual transactions and significant emerging trends. This information informs audits and helps to detect and prevent fraud. We plan to extend the project to major agencies and corporations.</p>
13.	Follow-up on Outstanding Recommendations from Previous Audit and Investigative Reports	<p>This is the Auditor General’s annual review of the implementation status of outstanding audit recommendations from previous audit reports, Fraud and Waste Hotline reports and other special reviews and investigative reports, issued to the City and its agencies and corporations.</p>

**AUDITOR GENERAL'S OFFICE
BACKLOG OF AUDIT PROJECTS**

These audits represent a backlog of audits that Auditor General can only undertake with more resources or in the future. Any additional resources allocated to the Auditor General will help reduce the backlog of potential projects. Specific details and audit scope for these projects will be more fully evaluated when the necessary resources are available.

City Divisions:

Major capital infrastructure, emergency management, planning and environment related areas

- Engineering and Construction Contracts Review
- Fire Services
- Space Utilization and Optimization Across the City
- Sewer Infrastructure Management & Basement Flooding
- Operational audit of various business licences issued by Municipal Licensing and Standards Division.
- Review of adequacy of City's emergency preparedness procedures and plans
- Review of Building and Development Plans/Amendments submitted to Committee of Adjustment
- Greenlane Landfill Review - Contract compliance audit and environmental review
- Review of lease agreement and biogas utilization agreement with Toronto Hydro Energy Services Inc.
- Audit of the operation of Pelletizer Plant at Ashbridges Bay Wastewater Treatment Plant
- Transportation Services – Review of Traffic Control Operations

Children Services, Court Services, Parks, Forestry and Recreation, Affordable Housing and other related areas

- Operational Review of Children Services
- Review of collection of court fines
- Review of progress on affordable housing projects
- Review of compliance with the City's policy on user fees
- Administration of leases by Shelter, Support and Housing Administration
- Review the City's strategy for providing services to an aging population
- Forestry Services operational review

Purchasing, fleet, finance and information technology related areas

- Operational review of Fleet Services
- Review of Integrated Business Management System (IBMS)
- Information Technology – Review of asset management
- Review of IT expenditures on major infrastructure and resources and how they can be rationalized to minimize costs
- Review of purchasing and material management vendor complaint handling processes
- Review of controls over vendor direct billing and payment for products and services
- Review of adequacy of implementation of available SAP system functionalities and features
- Review of Reserves and Other Deferred Revenue Accounts
- Review of progress on reducing backlog of projects on City's sewer and water infrastructure.

Agencies and Corporations: Projects related to agencies and corporations that are:

1. Within the Auditor General's mandate:

- Toronto Transit Commission – Review of major construction contracts
- Toronto Transit Commission – Management of information technology projects
- Toronto Transit Commission – Review of revenue collection and related practices

- Operational review of Lakeshore Arena Corporation
- Exhibition Place Operations including revenue collection from parking
- BMO field - Review of operations
- Toronto Zoo - Operations and projects
- Toronto Community Housing Corporation – Review of Housing Connections

2. Not within the Auditor General's mandate:

Although we would anticipate performing a comprehensive risk assessment to identify audit projects, even without the completion of that work we see value in performing the following projects:

- Toronto Hydro – Various Potential Projects including City's Oversight of Toronto Hydro
- Toronto Police Services –traffic enforcement activity
- Toronto Police overtime and special pay – Potential project for continuous controls monitoring
- Toronto Public Library – Potential projects on revenues and expenses, capital projects and information technology

APPENDIX 3

**AUDITOR GENERAL'S OFFICE
AMENDMENT TO 2014 AUDIT WORK PLAN**

These projects have been deferred to a later date or discontinued.

Seq. No	Audit Project	Status
1.	Use of Information Technology Professional Services by the City	Review of major IT projects is included in the Auditor General's 2015 work plan, the use of IT professional services will be part of this review. No need for a separate project at this time.
2.	Toronto Transit Commission – Review of Impacts/Relationships between Staff Overtime, Pension Costs and Absenteeism	In 2012, the Auditor General started continuous monitoring of staff overtime. In 2014, the program was expanded to include staff absenteeism. The correlation between staff overtime and absenteeism will be considered as part of continuous monitoring program at TTC.
3.	Review of Reserves and Other Deferred Revenue Accounts	This review is deferred and will be re-evaluated after the risk assessment has been completed.
4.	Toronto Community Housing Corporation – Review of Housing Connections	This review is deferred due to significant process changes anticipated by management and the ongoing Mayor's Task Force affecting TCHC.
5.	Review of Exhibition Place Parking Revenue	Deferred until the risk assessment is complete because there may be more important audits to undertake.

**AUDITOR GENERAL'S OFFICE
AUDIT REPORTS ISSUED
2010 to 2014**

2014:

- Opportunities to Enhance the Oversight of Non-Union Employee Separation Costs - June 11, 2014
- Controls Over Telecommunication Expenses Need Improvement - June 10, 2014
- Strengthening the City's Oversight of Social Housing Programs - June 2, 2014
- Cost Benefits of Extended Warranties for Construction Projects Are Unknown - May 1, 2014
- Review of the Redevelopment of the Sony Centre for the Performing Arts - April 24, 2014
- Review of 2015 Pan American/Parapan American Games' Capital Projects - April 17, 2014
- Opportunities to Enhance Employee Absenteeism Performance Measures and Reporting of Results - April 11, 2014
- Review of Training, Conference and Related Travel Expenses - February 7, 2014
- District 2 Curbside Collection Contract - Review of Cost Savings and Opportunities for Improving Contract Monitoring - February 6, 2014
- The Charbonneau Commission - An Opportunity for the City to Re-evaluate its Procurement Practices - February 6, 2014
- Review of Toronto Transit Commission Bus Maintenance and Shops Department, Phase One: Bus Maintenance and Warranty Administration - January 28, 2014
- Toronto Building - Improving the Quality of Building Inspections - January 15, 2014

Recurring Reports (these reports are issued each year but only listed only once in this appendix):

- 2013 Annual Report Requested by the Audit Committee - Demonstrating the Value of the Auditor General's Office - February 7, 2014
- Annual Report on Fraud Including the Operations of the Fraud and Waste Hotline - February 5, 2014 (This report is issued each year, normally in the first audit committee)
- Continuous Controls Monitoring - 12-Month Review of City Overtime, Standby Pay and Mileage Expenses, 2013 - February 7, 2014
- Continuous Controls Monitoring Program - Toronto Transit Commission, 12-Month Review of Employees Overtime and Related Expenses, 2013 - April 18, 2014
- Continuous Controls Monitoring Program - 12-Month Review of City Staff Absenteeism, 2013 - May 5, 2014
- Auditor General's Office - Forensic Unit Status Report on Outstanding Recommendations - June 9, 2014
- Auditor General's Status Report on Outstanding Audit Recommendations for City Divisions - June 11, 2014
- Auditor General's Status Report on Outstanding Audit Recommendations for City Agencies and Corporations - June 11, 2014

2010 – 2013:

- Emergency Medical Services – Payroll and Scheduling Processes Require Strengthening – October 3, 2013
- Toronto Employment and Social Services – Review of Employment Services Contracts – September 30, 2013
- Local Road Resurfacing – Improvements to Inspection Process Required to Minimize Incorrect Payments to Contractors – September 25, 2013
- IT Service Desk Unit – Opportunities for Improving Service and Cost-Effectiveness – September 18, 2013
- Toronto Fire Services – Improving the Administration and Effectiveness of Firefighter Training and Recruitment – September 16, 2013
- Auditor General’s Hotline Investigation Report: Fleet Services Division – Review of Various Equipment Maintenance Practices – August 31, 2013
- Local Road Resurfacing – Contract Management Issues – May 10, 2013
- Toronto Water – Review of Construction Contracts – May 7, 2013
- Financial Planning Analysis and Reporting System (FPARS) - A Large Scale Business Transformation/Information Technology Project – May 2, 2013
- Reliable Data is Needed for Effective Fleet Management – April 18, 2013
- Municipal Licensing and Standards, Investigation Services Unit – Efficiencies Through Enhanced Oversight – January 30, 2013
- Appraisal Services Unit - Opportunities for Improving Economy, Efficiency and Effectiveness – January 25, 2013
- Municipal Grants – Improving the Community Partnership and Investment Program – January 21, 2013
- City Accounts Payable – Payment Controls and Monitoring Require Improvement – January 17, 2013
- Electronic Data – Standardizing Data Formats Across City Information Systems – January 9, 2013
- Review of Wheel-Trans Services - Sustaining Level and Quality of Service Requires Changes to the Program - December 6, 2012
- Toronto Employment and Social Services - Income Verification Procedures Can Be Improved - October 6, 2012
- City Stores: Maximize Operating Capacity to Be More Efficient - October 5, 2012
- eCity Initiative - Improvements Needed in Governance, Management and Accountability - October 4, 2012
- A Mid-Term Review of the Union Station Revitalization: Managing Risks in a Highly Complex Multi-Year, Multi-State, Multi-Million Dollar Project - October 2, 2012

- Parks, Forestry and Recreation Division - Review of the Management of the City's Golf Courses - September 25, 2012
- Procurement of 311 Toronto's Information Technology System – Lessons for Future Procurement Processes – June 13, 2012
- Improving Reporting and Monitoring of Employee Benefits – June 12, 2012
- Review of Reporting on Use of Consultants – May 31, 2012
- Inventory Controls Over Traffic Control Devices in Transportation Services Need to be Improved – April 25, 2012
- Review of the Management of the City's Divisional Accounts Receivable – April 12, 2012
- Review of the Energy Retrofit Program at Community Centres and Arenas – March 26, 2012
- Front Yard and Boulevard Parking – Improvements Needed to Enhance Program Effectiveness – February 7, 2012
- Toronto Community Housing Corporation Fleet Management – Lack of Oversight Has Led to Control Deficiencies – February 6, 2012
- Toronto Community Housing Corporation – The City and Toronto Community Housing Corporation Needs to Strengthen its Oversight of Subsidiaries and Other Business Interests – February 2, 2012
- Review of Coordinated Street Furniture Contract – Public Realm Section, Transportation Services Division – February 3, 2012
- Review of Controls Over Procurement and Payment Functions at TCHC Subsidiary: Housing Services Inc. – February 2, 2012
- Toronto Building Division – Building Permit Fees, Improving Controls and Reporting – January 23, 2012
- 311 Toronto – Full Potential For Improving Customer Service Has Yet To Be Realized – October 17, 2011
- The Deep Lake Water Cooling Project – Total City Costs and Benefits Need to Be Reported – October 10, 2011
- Toronto Animal Services – Licence Compliance Targets Need To Be More Aggressive – October 5, 2011
- Review of Infrastructure Stimulus Funding – Opportunities Exist to Improve Controls over Construction Projects – October 5, 2011
- Toronto Police Service, Parking Enforcement Review – October 3, 2011
- Remote Access to the City's Computer Network – The Management of the Process Requires Improvement – September 8, 2011
- Toronto Police Service – Review of Integrated Records and Information System – August 26, 2011

- Red Light Camera Program – August 25, 2011
- Disposal of Digital Photocopiers – Protection of Sensitive and Confidential Data Needs Strengthening – June 16, 2011
- Transportation Services – Review of Winter Maintenance Services – April 26, 2011
- City Planning Division – Community Benefits Secured Under Section 37 or 45 of the Planning Act – March 31, 2011
- Toronto Police Service, Police Paid Duty – Balancing Cost Effectiveness and Public Safety – March 23, 2011
- Facilities Management Division Energy Efficiency Office – Management of Energy Loans and Grants Funded by the Ontario Power Authority – March 4, 2011
- Toronto Community Housing Corporation – Controls Over Employee Expenses Are Ineffective – February 25, 2011
- Toronto Community Housing Corporation – Procurement Policies and Procedures Are Not Being Followed – February 25, 2011
- Review of the Management and Funding for Inactive Landfill Sites – February 3, 2011
- Parks, Forestry and Recreation Division – Concession Agreements Review – January 19, 2011
- Toronto Environment Office – Review of Administration of Environmental Grants – January 17, 2011
- Governance and Management of City Computer Software Needs Improvement – January 7, 2011
- Administration of Development Funds, Parkland Levies and Education Development Charges – June 16, 2010
- Administration of Municipal Land Transfer Tax, Revenue Services Division – June 16, 2010
- Review of the City SAP Competency Centre – June 15, 2010
- Police Training, Opportunities for Improvement, Toronto Police Service – Follow-up Review – June 1, 2010
- Management of Capital Project 129 Peter Street – Shelter, Support and Housing Administration, Facilities Management and Real Estate Divisions – May 31, 2010
- Parks, Forestry and Recreation – Review of Internal Controls at the East York Curling Club – April 27, 2010
- Insurance and Risk Management – April 26, 2010
- Parks, Forestry and Recreation Division – Controls Over Ferry Service Revenue Need Strengthening – April 26, 2010
- Governance and Management of City Wireless Technology Needs Improvement – April 20, 2010

- The Review of the Investigation of Sexual Assaults – A Decade Later, Toronto Police Service – April 14, 2010
- The Auditor General’s Second Follow-up Review on the Police Investigation of Sexual Assaults – April 9, 2010
- Toronto Zoo Construction Contracts Review – Tundra Project – March 29, 2010
- Controls Over Parking Tags Needs Strengthening – January 27, 2010
- Payment of Utility Charges – November 12, 2009
- Review of Information Technology Training – November 5, 2009
- City Purchasing Card (PCard) Program – Improving Controls Before Expanding the Program – October 27, 2009