



# AUDITOR GENERAL'S REPORT ACTION REQUIRED

## 2017 Audit Work Plan

<b>Date:</b>	October 13, 2016
<b>To:</b>	Audit Committee
<b>From:</b>	Auditor General
<b>Wards:</b>	All
<b>Reference Number:</b>	

### SUMMARY

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The purpose of this report is to provide City Council with an overview of the work the Auditor General plans to conduct in 2017. This report contains the following:

- Appendix 1 - 2017 Audit Work Plan
- Appendix 2 - 2016 Audit Work Plan – Deferred Audit Projects
- Appendix 3 - Detailed Listing of Audit Reports issued from 2012 to 2016

The 2017 Audit Work Plan provides City Council with an overview of how the resources allocated to the Auditor General's Office will be used in 2017.

The planned 2017 audits will provide independent information for City Council to hold City administrators accountable for providing stewardship over public funds, strengthen management controls, and enhance the efficiency and effectiveness of City services.

The Audit Work Plan includes a list of audits in progress, new audit projects, data analytics and continuous monitoring projects, Fraud and Waste Hotline investigative work and follow-up audits. 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 Audit Work Plan as new information arises.

The Auditor General undertakes a risk-based audit approach. Every five years the Auditor General performs an extensive risk assessment of the operations of the City and its major agencies and corporations to establish audit priorities. The results of the five-year risk assessment are evaluated each year during the audit planning process, and new risks are added as required to keep the risk universe up to date.

The Auditor General completed her latest risk assessment in 2015. The risk assessment included a survey of 188 organizational units within the City, and agencies and corporations under the Auditor General's mandate.

The 2017 Audit Work Plan includes priority projects identified from the latest risk assessment. The Auditor General's limited resources impact the number of high priority projects that can be included in the 2017 Audit Work Plan. Given current resources, completion of all of the high priority projects identified would take approximately five years. The Auditor General has provided a detailed list of backlog projects in Appendix 4 of her 2016 Audit Work Plan report:

<http://www.toronto.ca/legdocs/mmis/2015/au/bgrd/backgroundfile-84582.pdf>

These high priority audit areas can only be addressed on a timelier basis, if additional funding is provided to the Office.

In addition, audit standards require that specialists be hired on certain projects to ensure sufficient technical knowledge is available on the audit team. The Auditor General plans to use specialists in Information Technology (IT) and other specialized areas. A small amount of funding has been included in the budget for retaining consultants or experts. The Auditor General will be able to acquire services of these specialists only if the funding for professional services in our 2017 budget request is approved.

## **RECOMMENDATION**

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

1. City Council receive the Auditor General's 2017 Audit Work Plan.

### **Financial Impact**

The recommendation in this report has no financial impact beyond the amount provided in the Auditor General's 2017 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. Over the past five years from 2011 to 2015, for every \$1 invested in the Auditor General's Office the return on this investment has been over \$11. Many of the estimated cost savings are continuing and occur on an annual basis. The 2016 report entitled "*Demonstrating the Value of the Auditor General's Office*" will be tabled in early 2017.

The Auditor General considers the views and experience of City Councillors and City management when setting her Audit Work 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 such as program budget, system complexity, policies and procedures and other risks
- 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 priority issues which may emerge during the year

## **COMMENTS**

The Auditor General's 2017 Audit Work Plan contains details of audit projects planned for the year. The projects 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 Agencies and Corporations not under the Auditor General's mandate
5. External Audit Coordination
6. Reports Requested by City Council or by Agencies and Corporations
7. Data Analytics and Continuous Controls Monitoring

Some projects will commence late in 2017 and consequently will not be finalized until 2018.

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

Appendix 1 provides a brief description of 2016 audits in progress and the new 2017 projects.

## **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 essential in determining whether management has taken appropriate action to implement the recommendations. The Auditor General reports to Audit Committee each year on the implementation status of outstanding recommendations.

The results of the June 2016 follow-up of recommendations are available at:

City Divisions:

<http://www.toronto.ca/legdocs/mmis/2016/au/bgrd/backgroundfile-94506.pdf>

Agencies and Corporations:

<http://www.toronto.ca/legdocs/mmis/2016/au/bgrd/backgroundfile-94486.pdf>

Forensic Unit Reports:

<http://www.toronto.ca/legdocs/mmis/2016/au/bgrd/backgroundfile-94458.pdf>

Starting in 2017, the Office will pilot a new follow-up reporting process. A small dedicated team of staff will be conducting follow-up work on a year-round basis, and the follow-up results for each City Cluster will be separately reported to the Audit Committee. Details of the new follow-up process are contained in a report entitled “*Auditor General’s New Recommendation Follow-up Process and Response to Report Estimated Cost Savings Associated with Outstanding Recommendations*” provided to the Audit Committee at its October 2016 meeting.

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

The Auditor General also reports to the Audit Committee each year 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 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 vary each year. It is difficult to predict the extent of investigative work required in any given year.

A more detailed account of the activities of the Fraud and Waste Hotline Program is available in the 2015 annual report submitted in early 2016:

<http://www.toronto.ca/legdocs/mmis/2016/au/bgrd/backgroundfile-90684.pdf>

#### **4. Risk Assessment of Agencies and Corporations not under the Auditor General's mandate**

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 to establish audit priorities.

For those agencies and corporations currently not under the Auditor General's jurisdiction, such as Toronto Police Service, Toronto Public Health, and Toronto Public Library, the Auditor General has informed the respective Boards of the benefits of an independent risk assessment and has offered to undertake the same.

Under the Municipal Code, the Auditor General may perform work at agencies and corporations not under her mandate only if requested to do so by the respective Board. At its meeting of September 30, October 1 and 2, 2015, City Council passed a motion to request the Province to expand the Auditor General's jurisdiction to the "restricted" local boards as part of the Province's upcoming review of the City of Toronto Act. Depending on changes to the Act by the Province, the Auditor General may reassess her future work plans accordingly.

#### **5. External Audit Coordination**

The Auditor General's responsibilities include the management, coordination and oversight of the external audit of the City's financial statements including its agencies and corporations, Community Centre Boards of Management and Arena Boards of Management.

The external auditor for the financial statements of the City and its major agencies and corporations, for the years 2015 to 2019 inclusive, was approved by City Council in March 2015.

The five year contract for external audit services to perform the financial statement audits for City Arenas, Community Centres and miscellaneous entities (Heritage Toronto, Yonge-Dundas Square, the Toronto Atmospheric Fund and the Clean Air Partnership) will expire after 2017. In 2017, the Auditor General will initiate a request for proposal to perform the financial statement audits for City Arenas, Community Centres and miscellaneous entities for the years 2018 to 2022 inclusive. The results of the request for proposal will be considered by the Audit Committee and City Council in 2017.

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

City Council may request the Auditor General to conduct audits on areas of concern. Some of the audits requested by Council in 2015 and 2016 are listed below:

### *Toronto Transit Commission - Leslie Barns and Connecting Track's Capital Project*

This audit was commenced in early 2016, but was subsequently deferred because the City Manager commissioned a project to review capital program delivery at TTC. The City Manager has recently provided the TTC Board with a final report from KPMG. The Auditor General will review the consultant's report and other available information to select a capital project for audit in 2017 or 2018.

### *Toronto Police Service - Review of Level 3 and Level 4 Searches Performed by the Members of the Toronto Police Service*

At its June 18, 2015 meeting the Toronto Police Services Board requested the Auditor General to perform a review of Level 3 and Level 4 searches performed by the members of the Toronto Police Service. This audit has been deferred to 2017 or 2018 since the Office of the Independent Police Review Director is conducting a systemic review of policies and practices for conducting strip searches of people detained.

## **7. Data Analytics and Continuous Controls Monitoring**

The Auditor General's Office analyzes millions of data records during audits. Computerized data analytics is a fundamental tool for many audits. The breadth and depth of how data analytics is applied is expanding. Data analytics will be integrated into most audits in 2017 and beyond.

In addition, the Auditor General uses specialized data extraction software, on an ongoing basis, to identify transactions that warrant further review. The Office refers to this program as continuous controls monitoring. This program started with City payroll information. In 2012 and 2013, the Auditor General expanded these reviews to include staff overtime, absenteeism and other payroll related expenses at TTC. In 2015 the review was expanded to include the City's telecommunication expenses, and in 2016 accounts payable and purchasing card analysis was added to the program.

The benefit of computerized data analytics is evident. To date, the program has resulted in improved controls and significant savings. For example, combined ongoing savings from monitoring of telecommunication expenses at the City during 2014 and 2015 are \$539,500.

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

- i) City Accounts Payable  
<http://www.toronto.ca/legdocs/mmis/2016/au/bgrd/backgroundfile-90683.pdf>
- ii) City Overtime and Standby Pay  
<http://www.toronto.ca/legdocs/mmis/2016/au/bgrd/backgroundfile-94472.pdf>
- iii) City Telecommunication Expenses  
<http://www.toronto.ca/legdocs/mmis/2016/au/bgrd/backgroundfile-94468.pdf>

## **CONCLUSION**

The 2017 audits have been selected based on a balancing of audit priorities and audit resources. The Audit Work Plan is flexible to allow the Auditor General to respond to emerging issues.

In accordance with the *City of Toronto Act*, the audit work provides independent information so that City Council can hold City administrators and itself accountable for achieving value for money in City operations and for safeguarding public funds. Audits help City administrators improve City operations, mitigate risks facing the City, improve accountability and enhance the efficiency and effectiveness of City services.

## **CONTACT**

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## **SIGNATURE**

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Beverly Romeo-Beehler, Auditor General

## **ATTACHMENTS**

- Appendix 1 - 2017 Audit Work Plan
- Appendix 2 - 2016 Audit Work Plan – Deferred Audit Projects
- Appendix 3 - Detailed Listing of Audit Reports Issued from 2012 to 2016

**AUDITOR GENERAL'S OFFICE**  
**2017 AUDIT WORK PLAN**

**1. AUDITS IN PROGRESS**

The following five audits are currently underway and are expected to be completed before the end of 2016. The audit reports will be presented in early 2017 to the Audit Committee.

- Water Billing, Payment and Refunds Audit – Phase II
- Facilities Management – Cost Recoveries from Union Station Tenants
- Processing and Management of City Employee Dental and Health Benefits Claims – Phase II
- Information Technology Network Vulnerabilities Within the City – Phase II
- TTC Inventory Controls – Phase II

The following audit projects have recently commenced or are expected to commence in Q4 2016. Results of these audits will be provided to the Audit Committee in 2017.

Seq. No	Audit Projects	Project Description
<b>Audit of City Operations</b>		
1.	Business License and Permit Issuance and Enforcement (excluding Taxes)	The audit will assess the efficiency, effectiveness, and economy of processes governing business licenses, permit issuance and enforcement.
2.	User Fee Policy Review - Collection and Accounting	The audit will review controls on collection and accounting of user fees for various programs offered by the City.
3.	Management and Oversight of Vendor Rosters	The audit will evaluate procurement processes for establishing rosters, compliance with the City's roster management policy and procedures, and the adequacy of financial controls undertaken by staff responsible for the rosters.
<b>Audit of Agencies and Corporations</b>		
1.	Toronto Transit Commission - Management of Employee Health and Dental Benefits Claims	The audit will focus on the adjudication and management of TTC employee health and dental benefits, including an analysis of claims and reimbursement data.



<b>Seq. No</b>	<b>Audit Projects</b>	<b>Project Description</b>
2.	Toronto Transit Commission – Procurement Processes	This will be a comprehensive audit of TTC’s procurement process including a review of financial controls, purchasing policies and procedures, bid evaluation and award processes.
3.	Toronto Transit Commission - Accounts Payable	The audit will include an assessment of controls in processing payments to vendors for goods and services purchased by the TTC.
4.	Toronto Transit Commission – Telecommunication Expenses	The audit will assess controls over the payment of voice and data service plans and oversight of telecommunication expenses.

## 2. POTENTIAL NEW AUDIT PROJECTS

New audit projects for 2017 are included in the table below. The table is divided into four sections:

- Section A provides details of new audits related to City operations;
- Section B includes information technology audits;
- Section C lists projects for agencies and corporations, and
- Section D provides a list of recurring projects that the Office undertakes each year.

The table includes certain projects from the 2016 Audit Work Plan that will be initiated during 2017.

<b>Seq. No</b>	<b>Audit Project</b>	<b>Project Description</b>
<b>A. Audit of City Operations</b>		
1.	Court Services Revenue Controls	The audit will focus on the controls over payment and collection of fines.
2.	Children Services	The audit will review the efficiency, effectiveness, and economy of municipally owned and directly operated child care centres. The audit may include a review of the eligibility approval process.
3.	Urban Forestry	The audit will focus on the operations and programs that maintain the City’s urban forest and natural environment.

<b>Seq. No</b>	<b>Audit Project</b>	<b>Project Description</b>
4.	Basement Flooding Subsidies and Contract Management	The audit will evaluate the administration of the subsidy program including eligibility requirements and payments made to homeowners. The audit may also include a review of contract management practices for selected capital projects.
5.	Operational Review of the Green Lane Landfill operations	This audit will evaluate the efficiency, effectiveness and economy of the management of the Green Lane Landfill operations including compliance with regulatory requirements.
<b>B. Information Technology Audits</b>		
1.	IT Security Controls Review of the City's Critical Systems	IT security breaches can have profound effects on organizations. This audit will assess external/internal vulnerabilities facing critical IT systems, such as SCADA, SAP and other systems.
2.	Other Possible Information Technology Projects: <ul style="list-style-type: none"> <li>- Penetration Testing (including social engineering focused penetration testing)</li> <li>- IT Asset Management</li> <li>- Network Infrastructure Review</li> <li>- Major Software Development Projects</li> <li>- City-wide Data Center Facilities Review</li> </ul>	These are specialized IT reviews that require assistance of external experts. Undertaking of these project will depend on availability of funding and resources. The audit(s) will be selected based on risk priority.
<b>C. Audit of Agencies and Corporations</b>		
1.	Toronto Transit Commission – Subway Maintenance	The TTC Railcars and Shops Department is responsible for the operations of subway railcars. The audit will review the efficiency and effectiveness of TTC's subway maintenance operations.

Seq. No	Audit Project	Project Description
2.	Toronto Community Housing Corporation – Redevelopment and Revitalization of TCHC Communities	The audit will focus on the process to identify development partners, management of related construction contract activities and evaluate program success.
<b>D. Recurring Projects</b>		
1.	Data Analytics and Continuous Controls Monitoring	These projects use data analytics to 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.
2.	Follow-up on Outstanding Recommendations from Previous Audit and Investigative Reports	The Auditor General’s Office conducts follow-up reviews to determine the implementation status of recommendations from previous audit reports, Fraud and Waste Hotline reports and other special reviews and investigative reports. The review results will be reported to the Audit Committee on an annual basis.

**AUDITOR GENERAL'S OFFICE**  
**2016 AUDIT WORK PLAN – DEFERRED AUDIT PROJECTS**

These projects have been deferred to a later date or cancelled due to other audit priorities or operational reasons.

Seq. No	Audit Project	Description
1.	Facilities Management – Audit of Maintenance Services (Phase II)	Phase I of the audit was completed and reported to the Audit Committee in July 2016. Phase II of the Audit has been postponed to 2018 due to major divisional changes currently underway as reported by the Chief Corporate Officer.
2.	Audit of Shared Services	The audit was originally planned for 2015 and subsequently deferred to allow sufficient time for the Shared Services Project team and the working groups to implement the program. The audit may be considered in future audit work plans.
3.	Toronto Police Service - Level 3 and Level 4 Searches of Persons	In response to a request by the Chair of the Police Services Board, the audit was originally scheduled for 2016 but has been deferred to 2017 or 2018 since the Office of the Independent Police Review Director is conducting a systemic review of policies and practices for conducting strip searches of people detained. The Auditor General will review the provincial review results when available to determine the need and timing of a TPS audit by her Office.
4.	Review of Management of Funds Provided for Affordable Housing Programs	The audit was originally scheduled for 2016. Due to other audit priorities, the audit will be considered for future work plans.

**AUDITOR GENERAL'S OFFICE**  
**DETAILED LISTING OF AUDIT REPORTS PRESENTED AT AUDIT**  
**COMMITTEES 2012 TO 2016**

**2016**

- Management of the City's Long-Term Disability Benefits – Phase Two: The Need for a Proactive and Holistic Approach to Managing Employee Health and Disability – October 13, 2016
- Audit of Water Billing and Collection – Phase II: Part 1 – Incorrect Vacant Land Status Properties Reduces City's Property Tax Revenue – October 13, 2016
- Audit of Water Billing and Collection – Phase II: Part 2 – Management of Water Supply Contract for the Region of York – October 13, 2016
- Auditor General's Observations of a Land Acquisitions by the Toronto Parking Authority – October 13, 2016
- Strengthening Enforcement of the Fair Wage Office – October 13, 2016
- Information Technology Vulnerability and Penetration Testing – Phase II: Internal Penetration Testing, Part 1 – Accessibility of Services – October 13, 2016
- Management of the City's Employee Extended Health and Dental Benefits – Phase One – The City Needs to Ensure Adequate Detection and Review of Excessive and Unusual Drug Claims – October 13, 2016
- Management of the City's Long-Term Disability Benefits, Phase Two: Interim Report on the Approval and Monitoring of Claims – June 30, 2016
- Improving the Tendering Process for Paving Contracts – June 27, 2016
- City Cleaning Services – Part 2: Maximizing Value from Cleaning Contracts – June 14, 2016
- City Cleaning Services – Part 1: Opportunities to Control Costs, Improve Productivity and Enhance Quality of Cleaning Services – June 14, 2016
- Toronto Transit Commission Materials and Procurement Department, Phase One: Improving Controls to Safeguard Inventory – May 12, 2016
- Water Billing and Collection – Phase I: Overdue Water Account Collections Require Strengthening – February 17, 2016
- Information Technology Vulnerability and Penetration Testing – Phase 1: External Penetration Testing – February 16, 2016
- Toronto Parking Authority Phase 2: Audit of the Revenue Operations of Off-Street Controlled Facilities – January 12, 2016

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

- Annual Report Requested by the Audit Committee - Demonstrating the Value of the Auditor General's Office
- Annual Report on Fraud Including the Operations of the Fraud and Waste Hotline
- Continuous Controls Monitoring – 12 – Month Review of City Overtime, Standby Pay and Mileage Expenses

- Continuous Controls Monitoring Program – 12 – Month Review of City Staff Absenteeism
- Continuous Controls Monitoring Program – City Accounts Payable
- Continuous Controls Monitoring – 12 Month Review of City Telecommunication Expenses
- Continuous Controls Monitoring Program – Toronto Transit Commission, 12-Month Review of Employees Overtime and Related Expenses
- Continuous Controls Monitoring Program – Toronto Transit Commission, 12-Month Review of Employee Absenteeism
- Auditor General’s Status Report on Outstanding Audit Recommendations for City Divisions
- Auditor General’s Status Report on Outstanding Audit Recommendations for City Agencies and Corporations
- Auditor General’s Office – Forensic Unit Status Report on Outstanding Recommendations

### **2012 – 2015**

- Toronto Parking Authority – Phase 1: Audit of Real Estate Activities – October 7, 2015
- Maximizing Value from a Learning Management System – October 5, 2015
- Improving Property Tax Assessments and Payment in Lieu of Taxes – October 2, 2015
- Management of the City’s Long-Term Disability Benefits, Phase One: Improving City Management to Address Growing Trends in Long-Term Disability Benefits – October 2, 2015
- Implementing an Integrated City-wide Risk Management Framework – June 11, 2015
- Improving the Administration of City Training Programs – May 1, 2015
- Service Efficiency Consultants Studies – Extent of Value for Money from Studies Has Not Been Clearly Demonstrated – February 11, 2015
- Auditor General’s Report – Review of Toronto Transit Commission Non-Revenue Vehicle Fuel Card Controls Need Immediate Improvement – February 6, 2015
- Auditor General’s Report – Review of Toronto Transit Commission Bus Maintenance and Shops Department, Phase Two: Non-Revenue Fleet and Equipment Management and Maintenance – February 6, 2015
- Review of Divisional Purchase Orders – February 5, 2015
- Software Licenses – Managing the Asset and Related Risks – February 4, 2015
- Facilities Management – Security and Safety Improvements Required – February 3, 2015
- Operational Review of Invest Toronto Inc. – December 3, 2014
- Operational Review of Build Toronto Inc. – November 17, 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 2016 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
- 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