

## CITY DIVISIONS IN COMMUNITY AND SOCIAL SERVICES, THE CITY MANAGER'S OFFICE AND THE PEOPLE AND EQUITY DIVISION

### PUBLIC AUDIT RECOMMENDATIONS NOT FULLY IMPLEMENTED

**FOR RECOMMENDATIONS REPORTED AS NOT FULLY IMPLEMENTED, THE  
AUDITOR GENERAL DOES NOT CONDUCT ANY AUDIT WORK TO VERIFY  
MANAGEMENTS' ASSERTIONS**

**Division:** Children's Services

**Report Date:** 04/26/2018

**Report Title:** Children's Services Division: Opportunities to Achieve Greater Value for Child Care from Public Funds

No.	Recommendation	Management Comments as of October 11, 2019
001	<p>City Council request the City Manager to further consider the findings of the Auditor General and conduct an analysis of the full costs and financial and non-financial benefits of City-run child care centres with a view to achieving optimal value for public funds while maintaining required staffing, program quality and optimal outcomes for children, families and communities, and report to City Council in the second quarter of 2019.</p> <p><b>High-priority Recommendation</b></p>	<p>In process a joint project with the City Manager's Office with:</p> <ul style="list-style-type: none"> <li>• Children's Services providing subject matter expertise, data for researchers, project management and other support as required; and City Manager's Office providing project management support, corporate advice and leadership for the report back to Council.</li> <li>• Executive Leadership is primarily from the Deputy City Manager, Community and Social Services</li> </ul> <p>After an unsuccessful RFP process, a sole source contract has been undertaken with George Brown College and University of Toronto who have the outside expertise and range of skills required to do this work in an impartial manner.</p> <p>Review results will be reported to Council Q2 2020. The Division will determine next steps based on Council direction.</p>
002	<p>City Council request the General Manager, Children's Services Division, to take steps to increase access to the existing licensed child care spaces in the City for the purchase of services for children with subsidies consistent with the Child Care Service Plan and Toronto Growth Strategy. Steps should be taken, but not be limited to:</p> <ol style="list-style-type: none"> <li>a. Expanding the maximum number of spaces that can be purchased from contracted non-profit licensed child care centres</li> <li>b. Minimizing the vacancy rate in the City-run child care centres</li> <li>c. Exploring ways to access</li> </ol>	<p>The Division has taken immediate action to expand the number of spaces in the contracted non-profit sector. This was done by:</p> <ul style="list-style-type: none"> <li>• In partnership with the Boards of Education expanding the number of Before and After school spaces in schools</li> <li>• Continuing with the implementation of the 10-year Capital Plan to expand or build new child care centres</li> <li>• Where possible working with not-for-profit licensed child centres to increase their operating capacity</li> </ul> <p>Between December 2017 and December 2018, an additional 3,171 spaces were added by Licensed not-for-profit operators who have a Service Agreement for Child Care Fee Subsidy with the City.</p> <p>In order to minimize the vacancy rate in TELCCS, the Division has implemented an enrollment and vacancy management action plan. This includes a TELCCS waitlist management procedure, improved business processes and communication</p>

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	<p>existing spaces in the non-profit licensed child care centres which do not currently have a service agreement with the Division.</p> <p><b>High-priority Recommendation</b></p>	<p>between District Operations and TELCCS, and added training for staff on these procedures and processes.</p> <p>In the Spring 2019, the Provincial government announced that changes to municipal cost-sharing requirements and the City's maximum administration threshold will come into place effective January 1, 2020. In addition, the Ministry would be considering modifications to the child care funding formula, and working on a new child care plan. Children's Services' financial pressures in relation to these changes will be considered through the 2020 budget process. Given the current fiscal environment, including expected funding reductions and policy revisions in 2020, Children's Services is currently holding all efforts to expand the early learning and child care system until we are able to fully determine the implications of the changes.</p> <p>An update will be provided in Q1 2021.</p>
005	<p>City Council request the General Manager, Children's Services Division, to take the necessary steps to ensure consistent application of the first-come, first-served policy in allocating the child care fee subsidy. Such steps should include, but not be limited to:</p> <ul style="list-style-type: none"> <li>a. Developing a more efficient process to contact applicants and update the wait list</li> <li>b. Improving supervisory review protocol</li> <li>c. Developing automated system controls to prevent data entry errors as well as ensuring critical data fields are completed.</li> </ul>	<p>The Division has taken action to improve the consistent application of the first-come, first-served policy as detailed below:</p> <ul style="list-style-type: none"> <li>b) New supervisor file audit has been developed as part of the new Client File Review process (see response Rec. #6). Included in the supervisory review is a section to determine if the first-come, first-served policy was adhered to prior to a subsidy placement.</li> <li>c) A new IT Business Intelligence project has been developed and implemented. The system includes a number of controls that close existing gaps in the wait list business rules.</li> </ul> <p>The Division will be developing an enhanced business model and IT system, which will include automated processes to ensure a more efficient process to contact applicants. This capital project will commence mid-2021. An update will be provided in Q1 2023.</p>
006	<p>City Council request the General Manager, Children's Services Division, to improve the current measures to ensure sufficient and timely supervisory review of files that are approved for child care fee subsidies.</p>	<p>A new Client File Review process has been developed. TCS staff support the proper administration of subsidies by providing caseworkers with a self-assessment tool, conducting regular client file reviews, and by performing an annual random file audit. The objectives of the Client File Review is to:</p> <ul style="list-style-type: none"> <li>• Determine the extent to which TCS Fee Subsidy management practices comply with divisional policies and procedures</li> <li>• Assess the level of compliance across the unit.</li> <li>• Identify areas of strength and areas for continued improvement</li> <li>• Inform additional training requirements for caseworkers responsible for maintaining client files.</li> </ul>

		<p>This policy specifies a three tier approach for reviewing client files that involves:</p> <ol style="list-style-type: none"> <li>1. Caseworkers and their Mentors</li> <li>2. District Supervisors/ Client Services Program Managers</li> <li>3. The Risk and Accountability unit</li> </ol> <p>The results of the file reviews and audits will inform recommendations that are intended to assist Client Services management teams in identifying gaps and risk issues related to current business practices and will inform future staff development and training opportunities. The procedures outlined in this policy conform to the expectations outlined in the Ontario Child Care Service Management and Funding Guidelines 2019.</p> <p>This new process was put into effect in September 2019. Caseworkers and Supervisors/ Program Managers are currently using the revised process. The Risk and Accountability unit will complete their random file audit by Q1 2021.</p>
010	<p>City Council request the General Manager, Children's Services Division, to improve controls for the "job search" policy for child care fee subsidy recipients. These should include:</p> <ol style="list-style-type: none"> <li>a. Implementing monitoring and review processes to ensure the "job search" policy is appropriately used</li> <li>b. Establishing specific criteria and procedures to verify recipients' job search activities</li> <li>c. Ensuring adequate assessment of overpayment when subsidy recipients are found to be ineligible for the job search allowance.</li> </ol>	<p>A new job search policy has been developed. The new policy specifies that in order for a client to be eligible for job search, they must be actively seeking employment and that when subsidy recipients are found to be ineligible for the job search allowance an overpayment will be assessed. Caseworkers may accept a verbal declaration from a client who is looking for work. The caseworker must clearly document any job search discussions they have with the client. When a client provides inconsistent or contradictory information, the caseworker is required to request the following documents to substantiate the client's job search activities:</p> <ul style="list-style-type: none"> <li>o Resume and Cover letters</li> <li>o Online/ E-mail job application confirmations</li> <li>o Verification of meetings with employment agencies/ caseworkers</li> <li>o List of employers to which the client applied, including contact information.</li> </ul> <p>This policy is in line with Toronto Employment and Social Services job search requirements.</p> <p>This policy was put into place in September 2019. Further improvements to monitor application of the job search policy will be implemented Q3 2021.</p>
011	<p>City Council request the General Manager, Children's Services Division, to ensure cases of child care subsidy withdrawals are adequately assessed for potential improper payment and decisions are documented. Improper payments caused by administrative errors should be identified and tracked to ensure</p>	<p>The withdrawal policy has been amended and caseworkers are now responsible for ensuring that all clients that are being withdrawn from care were eligible for the subsidy they received from the City of Toronto. An overpayment will be issued when a client is found to have been ineligible for any subsidy they received. Caseworkers are required to document their findings in the client file remarks.</p> <p>An overpayment tracker has been developed to monitor improper payments caused by administrative errors. Trends will</p>

## Attachment 2

	<p>corrective actions are taken to prevent the recurrence of these errors.</p>	<p>be reviewed annually by the Risk and Accountability Unit in cooperation with Client Services to determine where further training may be necessary.</p> <p>Changes to the withdrawal policy were implement in September 2019. Further improvements to the policy and associated processes will be completed by Q3 2021.</p>
012	<p>City Council request the General Manager, Children's Services Division, to ensure adequate controls are in place to monitor and recover overpayments related to child care fee subsidies.</p>	<p>The Division has controls in place to monitor and recover overpayments related to child care fee subsidies. The Division has initiated a review of its overpayment and recovery business processes in order to inform a capital project to enhance the current process and tracking systems. In scope for this project is a full review of the current client eligibility reviews and overpayment and recovery, recoveries business processes and modernization of the Divisions IT system that is used (Recoveries sub-system) to support the Division's collection, monitoring and tracking of outstanding and inactive accounts. It is expected that an enhanced business model and IT system will commence mid-2021. An update will be provided in Q1 2023.</p>
014	<p>City Council request the General Manager, Children's Services Division, to collaborate with the General Manager, Toronto Employment and Social Services and the General Manager, Shelter, Support and Housing Administration to incorporate a centralized overpayment recovery and fraud investigation function within the Human Services Integration Unit.</p>	<p>Children's Services does collaborate and has established processes governing our work with other Divisions when there are issues with a common client, specifically in instances that involve overpayment, recoveries and fraud investigation, and including instances that originate with the City's Fraud and Waste hotline. The Employment and Service Information (EASI) is an in-house Toronto Employment and Social Services (TESS) computer application used for case management and service planning for clients in receipt of Ontario Works (OW) financial assistance. To support these shared clients, TESS has developed a Children's Services EASI view that extracts information from their EASI system and the Province of Ontario's Social Assistance Management System (SAMS) in conjunction with Children's Services Information System (CSIS). EASI is used by Children's Services staff when verifying eligibility and completing case management activities with shared clients. With the implementation of this system, both Divisions are better equipped to prevent and mitigate fraud as information is shared in 'real time'.</p> <p>The Division is currently drafting a policy - "Collaboration with other City Division's" that will continue to formalize our overpayment and fraud work related to common clients. The Division is also meeting regularly with staff from TESS, SSHA and HSI to identify opportunities for improved coordination of work on cases where overpayments are assessed and/or where potential fraud is suspected.</p> <p>The Human Services Integration (HSI) project was initiated in 2014 and is a partnership between Children' Services, Toronto Employment and Social Services and Shelter, Support and Housing Administration. (The project is led by the Deputy City Manager's office.) The goal is streamlined and efficient access to key City of Toronto income support programs (housing</p>

## Attachment 2

		<p>subsidy, child care fee subsidy and Ontario Works). In 2019 an integrated Applications and Support Centre will be launched including a Customer Relationship Management (CRM) system leading to a single client profile. A central knowledge base tool has been implemented supporting staff to easily locate program and benefit information about the different income programs. Further integration of functions and processes along with enhancements of systems will take place in 2020.</p> <p>An update will be provided Q1 2021.</p>
015	<p>City Council request the General Manager, Children's Services Division, to review the appropriateness of the legacy policy to provide child care fee subsidies to City employees who reside outside of the City, in the context of the current legislative requirements and the City's Human Resources policies. The review results are to be reported to City Council in early 2019.</p>	<p>The Workplace Child Care for City of Toronto Employees Policy has been updated to include the following provisions:</p> <ul style="list-style-type: none"> <li>• Workplace child care policy gives all (full-time, part-time, temporary) employees of the City of Toronto priority access to a child care spot in any of the directly operated Toronto Early Learning &amp; Child Care Services programs (TELCCS).</li> <li>• City of Toronto employees who are applying for a child care fee subsidy will need to go through the first-come first-served wait list process in order to receive assistance with the cost of paying for licensed child care.</li> <li>• As with any applicant for child care fee subsidy, City of Toronto employees must reside in the City of Toronto in order to qualify for a child care fee subsidy.</li> </ul> <p>The policy has been reviewed by the City's People, Equity &amp; Human Rights Division and policy changes will be reported to Council in Q2 2020.</p>
017	<p>City Council request the General Manager, Children's Services Division, to collaborate with the General Manager of Employment and Social Services Division and the General Manager of Shelter Support and Housing Administration Division, to continue to identify and implement opportunities to further improve the coordination of services across the three income-based assistance programs, and to expedite the implementation of the Human Services Integration Strategy.</p>	<p>The Human Services Integration (HSI) project was initiated in 2014 and is a partnership between Children' Services, Toronto Employment and Social Services and Shelter, Support and Housing Administration. The goal is streamlined and efficient access to key City of Toronto income support programs (housing subsidy, child care fee subsidy and Ontario Works).</p> <p>In 2019 an integrated Applications and Support Centre will be launched including a Customer Relationship Management (CRM) system leading to a single client profile. A central knowledge base tool has been implemented supporting staff to easily locate program and benefit information about the different income programs. Further integration of functions and processes along with enhancements of systems will take place in 2020.</p> <p>An update will be provided in Q1 2021.</p>
018	<p>City Council request the General Manager, Children's Services Division, to report back on the need to continue the Assessment for Quality (AQI) program after working with the Province on this matter, and to commission an independent, anonymous survey</p>	<p>The Division is in the process of selecting an independent vendor to lead this project. It is expected that the vendor will be in place by the end of 2019 and that the survey, analysis and report back to council will be completed by Q4 2020.</p>

	of contracted child care centre operators in 2019 to seek feedback on customer service and satisfaction levels pertaining to the delivery of the AQI program.	
019	City Council request the General Manager, Children's Services Division, to strengthen the internal controls to adequately monitor and ensure that all employees working in City-run child care centres meet the legislative requirements for employment.	<p>The Division has taken steps to implement controls to monitor and ensure all employees working in City-run child care centres meet the legislative requirements. The improvements allow for better tracking of staff credentials, the development of supervisor exception reports, which are used in follow up, and a process to regularly audit staff files to ensure compliance.</p> <p>Further improvements to these processes will be completed by Q3 2021.</p>

**Division: City Manager's Office**

**Report Date: 02/11/2015**

**Report Title: Service Efficiency Consultants Studies - Extent of Value for Money From Studies Has Not been Clearly Demonstrated (Including previous Auditor General's Report)**

No.	Recommendation	Management Comments as of October 11, 2019
001	City Council request the City Manager, in consultation with the Director, Purchasing and Materials Management, to expedite the development and implementation of a formal consultant performance evaluation process. The consultant evaluation should include both qualitative and quantitative performance measures that help evaluate the quality and practicality of deliverables, the efficiency of the consultant in managing time and resources, and the cost of work in relation to the benefits received, ensuring that any such measures align with the scope of work.	<p>A draft Management Consultant Performance Evaluation Tool and associated training has been developed, however it has not been rolled out to the organization. In addition, an engineering consultant performance evaluation tool has been developed. PMMD is working on implementing a module in SAP Ariba that will assist in the centralization of all vendor performance information. Due to conflicting priorities in 2019, PMMD was unable to move this forward. Our plan is to identify pilot procurements that we can test the tool in the last quarter of 2019 into 2020, and make changes as required to fit it into the SAP Ariba module that has been delayed until 2020.</p> <p>It is important to keep in mind that Divisions do not need a tool in order to ensure proper contract management is performed. The tool is a means to help summarize and standardize the approach.</p> <p>Timeline Q4, 2020</p>

**Division:** City Manager's Office  
**Report Date:** 05/01/2014  
**Report Title:** Cost Benefits of Extended Warranties for Construction Projects Are Unknown

No.	Recommendation	Management Comments as of October 11, 2019
003	<p>City Council request the City Manager develop warranty documentation standards and reports to improve information tracking and communication between staff.</p> <p><b>Recommendation outstanding for 5 years or longer</b></p>	<p>AG's Office in 2019 assessed Engineering &amp; Construction Services Division, Facilities Management Division have implemented the recommendation. In addition, this year AG's Office assessed Solid Waste Management Services has implemented the recommendation.</p> <p>Parks, Forestry &amp; Recreation Division, Transportation Services Division, and Toronto Water Division have not fully implemented the recommendation. Please find below management responses for the respective divisions:</p> <p><u>Parks, Forestry &amp; Recreation Division:</u>  PFR Construction Management has processes in place for managing, tracking and monitoring construction warranties. Our Standard Operating Manual also has been updated to better articulate our practices. Status of warranties are reviewed periodically to ensure compliance, and additional fields have been added to PFRAMS (PFR project tracking system) to formalize the management of that data, and for enhanced monitoring and reporting.</p> <p>Creation and review of warranty tracking reports from the PFRAMS system have revealed some inconsistencies in the way data is being entered by staff, including some missing entries. Also revealed was a lack of formal warranty inspection or sufficient notes to adequately explain why inspections were not required. In order to address these issues (and others noted) the warranty tracking report, as well as processes related to it, will be reviewed in more detail in Q1 and Q2 2020. Identified improvements, to ensure controls and processes for documenting and maintaining accurate and up-to-date warranty information on the PFRAMS report, are to be fully implemented by Q4, 2020.</p> <p><u>Transportation Services Division:</u>  Transportation Services Division has implemented warranty controls, forms and processes; however, they are currently being implemented inconsistently city wide. We will be harmonizing the use of these controls, forms and processes and will have this implemented through the following actions in 2020:</p> <ul style="list-style-type: none"> <li>• Ensure Report TR-119 provides consistent information city wide</li> <li>• Ensure the use of the TR-106 template is implemented and provides consistent information city wide for all projects</li> <li>• Improve communication and tracking between staff members regularly to ensure tracking and information are up to date and current city wide.</li> </ul>

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		<p><u>Toronto Water Division:</u>            In Toronto Water the majority of Construction Projects are carried out by the Capital Works Delivery (CWD) and Operational Contract Services (OCS) units.</p> <p>In the Capital Works Delivery (CWD) unit, Project Managers follow the requirements of the Project Closeout warranty procedure PR-TW-7350 and the Engineering &amp; Construction Services (ECS) Capital Works Procedures Manual (Section 8.6) for monitoring and enforcing the Contractor's warranty obligations. The content of various sections of our procedures are periodically reviewed and refreshed with the Project Managers of CWD capital delivery unit as a staff training and development activity in regular staff meetings. In addition, the Project Tracking Portal (PTP) is used for automated tracking and notification of warranty milestones. As the PTP warranty tracking was implemented 13 months ago, it is too soon to assure warranties are being fully monitored.</p> <p>In the Operational Contract Services (OCS) unit, staff also use the Project Tracking Portal (PTP) to track the warranty status on all applicable contracts. In addition, work performed by OCS is tracked in the Hansen work management system with corresponding project codes which enable any party with access to identify if there is a potential warranty opportunity.</p> <p>The following warranty tracking and reporting functions were implemented in November 2018:            -Warranty Inspection Notification            -Warranty Expiry Notification            -Warranty report update</p> <p>Procedure PR-TW-7315 has been updated as of January 21, 2020.            Any missed milestones or inspections pre-date our improved controls and procedures.            Because few if any milestones have been passed since implementation, it is not possible to verify the new controls and procedures.</p> <p>Consequently, we consider our audit requirements implemented, yet to be verified.</p>



**Division: Court Services****Report Date: 04/26/2018****Report Title: Toronto Court Services: Collection of Provincial Offence Default Fines**

No.	Recommendation	Management Comments as of October 11, 2019
001	<p>City Council request the Director, Court Services, to devise collection strategies specifically to address difficult to collect defaulted fines and apply the strategy in a methodical and consistent manner.</p> <p><b>High-priority Recommendation</b></p>	<p>Court Services has devised and implemented strategies to address defaulted fines that are difficult to collect. In its recent collection agency procurement process, Court Services added a new third (3<sup>rd</sup>) assignment category for accounts that have been in default for over twenty (20) years. These third-tier agencies specialize in the collection of older accounts, which historically are more difficult to collect.</p> <p>Staff have developed a new strategy for pursuing accounts deemed 'difficult to collect'. This strategy focuses on additional debtor information gathering processes when primary information gathering methods have failed. This strategy will be applied in a methodical and consistent manner in Q1 2020.</p> <p>Both of the strategies outlined above are included in the Court Services Collection Plan.</p>
005	<p>City Council request the Director, Court Services, to make improvements to the Division's management of collection agency contracts, incorporating changes to performance management criteria and incentives, information sharing requirements, and structure of account assignments into future procurement processes, where applicable.</p> <p><b>High-priority Recommendation</b></p>	<p>Court Services developed a Request For Proposal (RFP) process for collection agency services in Q2 2018. The RFP included new elements to improve the performance and accountability of collection agency contracts.</p> <p>Collection agencies under contract with Court Services are now subject to a performance incentive program. Agencies are evaluated and ranked at the end of each quarter. The top performing agency in each tier receives a 5% increase in net new accounts and the bottom agency receives a 5% decrease of net new accounts.</p> <p>Collection agencies are now required to share all debtor information on a monthly basis. Court Services has provided the collection agencies with an information reporting template to be completed. This information is critical to ensuring that defaulted accounts are pursued through all applicable collection streams. The information sharing processes will be stabilized and included as a component of the business requirements for a new information system in 2020.</p>
006	<p>City Council request the Director, Court Services, in consultation with the City Solicitor, to:</p> <p>a. review the feasibility of obtaining updated debtor information by matching against or tracing to other sources, such as City or provincial databases; and</p>	<p>Court Services consulted with Legal Services in Q1 2019 to prepare a list of City and Provincial databases that house information that would support collections. These databases were ranked based on usefulness and accessibility. An action plan was developed to improve access to information on high priority items.</p> <p>Through consultation with Revenue Services, Court Services was granted full access to a Tax Management Accounting &amp; Collection System (TMACS) data set. Court Services staff will continue to work with Information Technology and Revenue</p>

## Attachment 2

No.	Recommendation	Management Comments as of October 11, 2019
	<p>b. implement processes to use, wherever possible, the updated debtor information to pursue collection of debts.</p>	<p>Services to fully integrate access to the TMACS database. Expected to be completed in Q1, 2020.</p> <p>Through consultation with City Clerks, the database system containing records was determined to be not a reliable source of information and cost prohibitive. An existing provincial database accessible by Court Services was identified and implemented in Q4, 2019.</p> <p>Court Services, in consultation with Legal Services, IT, and MLS will evaluate the feasibility of pursuing improved access to other City databases in accordance with the division's collection plan. Expected to complete in 2020.</p>
007	<p>City Council request the Director, Court Services, to establish documentation standards to ensure that pertinent information about the collection actions taken for Provincial Offences Act fines in default are appropriately tracked and documented.</p>	<p>Court Services has established documentation standards for each of the division's primary collection tools. These standards reflect the information that will be collected when a defaulted account is assigned to one or more collection streams.</p> <p>These standards were used as business requirements to set up in a collection data warehouse developed in 2019. As of Q4 2019, the collection data warehouse was fully capable of appropriately tracking and documenting collection actions taken for POA defaulted fines, including information provided by collection agencies that is consistent with the division's documentation standards. The process for tracking and documentation will be stabilized in 2020.</p>
008	<p>City Council request the Director, Court Services, in consultation with the Chief Information Officer, to implement an information system, either independently or as part of an organization wide review, that allows it to effectively manage the collection of outstanding Provincial Offences Act fines.</p>	<p>In Q3 2018, Court Services consulted with the CIO, Accounting Services, and Legal Services on the development and implementation of an information system to effectively manage the collection of outstanding Provincial Offences Act fines. Court Services, in consultation with Legal Services staff, established preliminary business requirements for such an information system prior to meeting with internal stakeholders.</p> <p>Given the timelines associated with the Accounting Services transformation initiative, \$200K has been included in the Information Technology 2020 Capital budget submission to finalize the business requirements and process maps for a compatible information system.</p> <p>Any IT solution will be consistent with the City's financial system transformation project.</p>

<p>009</p>	<p>City Council request the Director, Court Services, to:</p> <p>a. undertake a review of unmatched driver's licence suspensions in ICON and the Ministry of Transportation's ARIS system, as well as other cases that need resolving, to determine whether additional cases with defaulted fines are eligible for suspension and take appropriate action; and</p> <p>b. implement a process to periodically review or compare defaulted Provincial Offences Act fines eligible for licence suspensions and plate denials against data from the Ministry of Transportation to identify and resolve data synchronization issues and if necessary, the City Manager request the cooperation of the Ministry of the Attorney General and Ministry of Transportation.</p>	<p>By Q4 2018, all eligible defaulted Provincial Offences Act (POA) fines eligible for licence suspensions were identified.</p> <p>As of April 2019, all newly defaulted accounts eligible for license suspension are sent to collection agencies for dunning. If account remains unpaid, eligible cases are sent to the Ministry of Transportation (MTO) for license suspension.</p> <p>In April 2019, data discrepancies with Defaulted Fine Control Centre (DFCC) and MTO for eligible accounts were identified and suspensions were applied. Divisional procedures are in place to identify data discrepancies on an ongoing basis for the purposes of enforcing license suspensions and plate denials where appropriate.</p> <p>Court Services has implemented a procedure to ensure that all defaulted accounts eligible for license suspension/plate denial are subsequently sent to DFCC/MTO. Aged accounts eligible for licence suspension and plate denial have been identified going back to 2002. Staff are enforcing license suspensions and plate denials in accordance with the procedure.</p> <p>The quarterly review of the Suspension Issued / Plate Denial Requested Enforcement Report will be stabilized by Q2, 2020.</p>
<p>012</p>	<p>City Council request the Director, Court Services, in consultation with the City Solicitor, to establish and implement a protocol or criteria for prioritizing accounts that would benefit the most from filing certificates of default.</p>	<p>Court Services worked with Legal Services in Q2 and Q3 2018 to review the existing protocols and criteria for filing certificates of default. These meetings resulted in a series of process improvements to increase the effectiveness of the civil enforcement collection stream. Starting in Q2 2019, Legal Services is responsible for advising when CODs are to be filed. As a general principle, Court Services staff will file CODs based on Legal Service's investigation and verification of recoverable assets. The strategy in highlighted in the Court Services Collection Plan.</p> <p>This process was enhanced in Q4 2019 with the development of a new civil enforcement procedure. This procedure includes the use of a collection database to facilitate the investigation and verification process. This new process will be stabilized by Q2 2020.</p>

<p>014</p>	<p>City Council request the Director, Court Services, in consultation with Revenue Services and Legal Services, to improve processes for reviewing debtor information against various property databases, to maximize opportunities to add defaulted fines to the property tax roll for collection purposes.</p> <p><b>High-priority Recommendation</b></p>	<p>Court Services worked with Revenue Services and Legal Services in Q2 and Q3 2018 to review the existing processes for tax-rolling. This review resulted in a series of process improvements that were incorporated into a new Court Services local tax-rolling procedure effective January, 2019.</p> <p>Process improvements in the new tax-rolling procedure include Court Services sending the final tax-roll list directly to Revenue Services, reviewing the entire AR twice per year to identify eligible accounts, and Revenue Services providing tax-rolling results on a monthly basis.</p> <p>Court Services will incorporate additional data modelling in processes by Q2 2020 and identify tax rolling business requirements in a new information system to improve the quality and timelines of the tax roll processes.</p>
<p>020</p>	<p>City Council request the Executive Director, Municipal Licensing and Standards, in consultation with the City Solicitor, to evaluate whether requiring payment of all defaulted Provincial Offences Act fines can serve as a condition for issuing or renewing municipal licences.</p>	<p>Municipal Licensing and Standards (MLS) reviewed their ability to match existing classes of licences against specific default types and determined they could not do so due to the lack of resources, but also concerns about the amount of discretion staff would have to exercise in determining which infractions matched which of the 99 classes of licence, as well as potential lack of authority in the bylaw.</p> <p>MLS staff does, however, advise that we have bylaw authority in place to deny new or renewing licences if there are unpaid bylaw fines as per the Screening Criteria in Chapters 545 and 546 of the TMC and that applicants are directed to pay their fines with Court Services prior to issuance.</p> <p>MLS is reviewing its various licensing bylaws as part of an overall modernization initiative and/or in response to specific requests from Council. This policy work is done with the assistance of Legal Services and involves research, best practices reviews, as well as consultations with other Divisions and agencies, key stakeholders and the public prior to advancing recommendations for Council's consideration. This recommendation would be given consideration as part of the Chapter 545 bylaw review – which is being phased in due to the complexity of the bylaw and the available resources. This work is planned for Q3, 2020.</p>

024	<p>City Council request the Director, Court Services, to develop a formal plan of action that sets out a cost-effective, multi-streamed approach to collect on defaulted fines that takes into account the debt profile and ensure that the plan is methodically and consistently applied.</p>	<p>Court Services developed a formal strategic Collection Plan in Q4 2018 to guide the division's collection efforts. The plan includes strategies and processes that Court Services follows to maximize the effectiveness of its primary collection tools and measure performance.</p> <p>Eighty-seven (87) percent of divisional procedures that ensure the Collection plan is methodically and consistently applied are implemented. The remaining thirteen (13) percent of procedures will be implemented and stabilized in 2020.</p> <p>Supporting reports and documentation will be implemented with additional dedicated resources in 2020.</p>
025	<p>City Council request the Director, Court Services, to establish a systematic process for determining when active collection efforts should cease and to ensure information systems are updated to accurately reflect the Provincial Offences Act fines in default where active collection efforts are no longer pursued.</p>	<p>Court Services implemented a 'Ceasing Collection Activity' procedure in Q4 2019. This procedure outlines how Court Services determines when defaulted accounts are uncollectible. Accounts that meet the criteria outlined in the procedure will be given specific codes in the Integrated Court Offences Network (ICON) and pulled from all active collection streams. Considerable work was completed in 2019 to update key uncollectible categories to support the City's write-off policy.</p> <p>Court Services will work with the province to ensure that the ICON system is updated in 2020 to reflect all five categories in the 'Ceasing Collection Activity' procedure. Once the ICON codes are applied, the account will be measured against Council's newly approved Provincial Offences Act (POA) Write-Off Policy. Functionality and business requirements will be reviewed for inclusion in new information system.</p>
026	<p>City Council request the Director, Court Services, to:</p> <p>a. review the "Write-Off Policy for Fines under the Provincial Offences Act Deemed Uncollectible" and submit to Council proposed revisions to the Policy to reflect existing practices; and</p> <p>b. implement processes to ensure compliance with the "Write-Off Policy for Fines under the Provincial Offences Act Deemed Uncollectible".</p>	<p>Court Services consulted with the Controller's Office, Revenue Services, Accounting Services, and Legal Services to develop a revised Write-Off Policy for Fines under the Provincial Offences Act (POA) deemed uncollectible. The revised policy was submitted to General Government and Licensing Committee on September 4, 2019, and was approved by City Council on October 2, 2019.</p> <p>Court Services has taken an organized and methodical approach by implementing business processes to ensure compliance with City Council's approved policy to support the first write-off of POA fines. A report listing the POA fines recommended for write-off will be submitted to Accounting Services in Q1 2020. These fines will be considered by the Controller's Office for inclusion in the annual Account Receivable Write-Off report in April 2020.</p>
027	<p>City Council request the Director, Court Services, to establish clearly defined benchmarks and performance measures for the collection of Provincial Offences Act fines in default, both for itself and for individual private</p>	<p>Court Services has reviewed existing benchmarks and performance measures and established collection benchmarks for each collection stream (including collection agencies) and key performance indicators to measure the effectiveness of the divisional operations supporting collections. These measurements are included in the Court Services Collection Plan.</p>

## Attachment 2

	<p>collection agencies that it contracts. The outcomes should be tracked and evaluated against established benchmarks.</p>	<p>Performance measures for collection agencies are tracked and evaluated as of April 2019. Incentives and penalties were applied to individual private collection agencies in Q3 2019.</p> <p>Court Services staff have identified all remaining reports required to monitor outcomes and evaluate established benchmarks. These reports will be produced and made part of regular reporting by Q1 2020.</p>
028	<p>City Council request the Director, Court Services, to report annually to City Council, or the applicable standing committee, on defaulted Provincial Offences Act fines including:</p> <p>a. year-to-year comparisons of the delinquency rate, defaulted fine collection rate, and number and dollar value of defaulted fines where collection is being actively pursued and where active collection efforts has ceased;</p> <p>b. aging of defaulted fines by type of offence and size of the debt;</p> <p>c. the results of its efforts to collect defaulted fines during the year compared to objectives or recovery targets; and</p> <p>d. the remaining balance of unpaid fines.</p>	<p>Court Services has developed strategies for collecting year to year information on delinquency rates, defaulted fine collection rates, the number and dollar value of defaulted fines where collection is actively pursued and where active collection efforts have ceased. Metrics were reported in the Court Services variance reports for 2019 and through the division's 2020 budget submission. Ongoing reporting of these metrics to Committee and Council is a divisional priority and the method of reporting is outlined in the Court Services Collection Plan.</p> <p>All metrics will be reported in the Q4 Variance Report.</p>
029	<p>City Council request the Treasurer, in consultation with the Chief Transformation Officer, to consider a comprehensive review of Court Services' defaulted fines program as part of an overall review of the City's debt collection activities.</p>	<p>As a result of other priorities, work on all invoicing, receivable and collection programs are paused. The City will incorporate plans for this work into an overall plan following the implementation of the Internal Control Framework and associated required policies.</p>
030	<p>City Council request the Treasurer, in coordination with the Chief Purchasing Officer and in consultation with the other program areas responsible for receivables management and debt collection including Court Services, to seek private sector expertise in designing transformative solutions for collecting overdue amounts owing to the City.</p>	<p>This will be considered as part of Accounting Service's financial transformation project which aligns with the Internal Control Framework noted in item 29.</p>

**Division:** Parks, Forestry & Recreation  
**Report Date:** 06/28/2018  
**Report Title:** Review of Urban Forestry - Permit Issuance and Tree By-law Enforcement Require Significant Improvement

No.	Recommendation	Management Comments as of October 11, 2019
001	<p>City Council request the General Manager, Parks, Forestry and Recreation to ensure that the new Urban Forestry information system consists of all key permit issuance functions to enable adequate system controls over permit issuance and the collection of fees, payments, and deposits.</p> <p><b>High-priority Recommendation</b></p>	<p>Full implementation of recommendation #1 is dependent upon EWMS.</p> <p>Tree Protection and Plan Review (TPPR) Urban Forestry (UF) staff continue to work with the Enterprise Work Management System (EWMS) team on the development of EWMS to ensure the inclusion of permit functions and adequate system controls. Development of the solution will require customization and the capability to fulfill the business requirements will be determined as part of Work Package C. Timeframe for Work Package C (UF implementation) to begin was originally stated as between Dec 2018 and Mar 2019. Due to a variety of reasons including negotiations with the external vendor, the implementation is now tentatively scheduled to begin in 2nd quarter of 2020 with roll-out in early 2021.</p>
003	<p>City Council request the General Manager, Parks, Forestry and Recreation to develop and implement effective and efficient procedural requirements to verify compliance with tree replanting and tree protection permit requirements.</p> <p><b>High-priority Recommendation</b></p>	<p>"Permit Hoarding Verification" and "Tree Planting Verification" procedures implemented December 6, 2019.</p> <p>1) Procedures provide direction on how to verify compliance with permit conditions including hoarding and tree planting. Also provide direction on how to input planted and under warranty trees in TMMS as part of the permitting and development process.</p> <p>2) Additional staffing requirements were identified in the 2018 management response. Previous staff complement did not allow staff sufficient time to verify compliance with permit conditions. Phase 1 of the implementation of additional staff employed late 2019. Phase 2 to be requested as part of the 2020-2022 budget processes.</p>
006	<p>City Council request the General Manager, Parks, Forestry and Recreation Division, to develop a clear policy and process to address old unclaimed Tree Security and Tree Protection Guarantee deposits. The policy should specify when an outstanding deposit should be classified as aged or forfeited, and the appropriate follow-up steps to verify the status of the deposits. Where all reasonable efforts to locate the applicants have been exhausted, the unclaimed deposits should be</p>	<p>Full implementation of recommendation #6 is dependent upon the development of a corporate unclaimed deposit policy. TPPR has developed a comprehensive process and procedure to address and respond to Guarantee Deposits proactively and reactively and to address unclaimed deposits. The procedure outlines a proactive process for staff to investigate, report and facilitate the return, hold or forfeiture of unclaimed Guarantee Deposits. TPPR staff responsible for the implementation of this procedure have been trained. Further guidance from Accounting Services Division will be incorporated once a corporate unclaimed deposit policy is developed by June 2020.</p>

No.	Recommendation	Management Comments as of October 11, 2019
	<p>transferred to the City's revenue account.</p> <p><b>High-priority Recommendation</b></p>	
007	<p>City Council request the General Manager, Parks, Forestry and Recreation Division, to put in place an effective management review process to ensure adequate and appropriate actions are undertaken by staff to respond to applicants' requests for refund of Tree Security and Tree Protection Guarantee deposits.</p>	<p>"Refunding Guarantee Deposits Procedure" implemented April 11, 2019. Updated and replaced with "Guarantee Deposit Procedure", implemented October 9, 2019. This procedure outlines a comprehensive process and procedure to address and respond to guarantee deposits proactively and reactively and to address unclaimed deposits. The procedure outlines a proactive process for staff to investigate, report and facilitate the return, hold or forfeiture of unclaimed Guarantee Deposits. Samples for testing the completion of this recommendation is required to validate its implementation status. Phase 1 of the implementation of additional staff employed late 2019. Phase 2 to be requested as part of the 2020-2022 budget processes.</p>
008	<p>City Council request the General Manager, Parks, Forestry and Recreation Division, in consultation with the City Solicitor, to review and where appropriate amend the provisions in the tree By-laws, to ensure effective enforcement and fee and payment requirements for contraventions of the bylaw requirements.</p> <p><b>High-priority Recommendation</b></p>	<p>UF has completed consultation with the City Solicitor and determined that bylaw revisions are not required in order to more effectively enforce payment requirements. Together we have developed solutions that address the intent of this recommendation as outlined in UF's Compliance and Enforcement procedure. This procedure outlines how to meet compliance objectives and prosecute contraventions including improved follow-up on Orders, prosecuting illegal tree removals and major tree injuries with sufficient evidence and requesting fees for non-compliant sites. Samples for testing the completion of this recommendation is required to validate its implementation. UF recommends testing be completed during Q1 2021.</p>
009	<p>City Council request the General Manager, Parks, Forestry and Recreation Division, to review and improve the current complaint handling and investigation process by:</p> <ul style="list-style-type: none"> <li>a. putting in place a regular supervisory review and training process to ensure contravention related complaints are properly investigated and orders are issued as needed</li> <li>b. implementing ongoing monitoring measures through periodic reviews of exception reports on duplicated records, investigation status, and follow-up actions by staff to ensure compliance with orders issued</li> <li>c. ensuring the new Work Management System has controls in place to minimize and prevent</li> </ul>	<p>Full implementation of recommendation #1 is dependent upon EWMS.</p> <p>Secondary review and training procedures to support consistent contravention file review have been implemented. A database was created to facilitate accurate data collection and to track and monitor contravention files. Contravention procedures are in draft and scheduled to be completed and implemented in Q1 2020. Procedure provides direction on investigating, documenting, prosecuting and obtaining compliance of the Tree Bylaws. UF staff continue to work with the EWMS team to ensure that a method of detecting anomalous data is included in the development of the new work management system. UF implementation of EWMS is scheduled to begin in late 2020 including appropriate training to staff.</p>



No.	Recommendation	Management Comments as of October 11, 2019
	<p>data entry errors and the ability to run exception reports to identify anomalies for follow-up. Staff should be provided with adequate training and procedure in recording information in the new system.</p> <p><b>High-priority Recommendation</b></p>	
010	<p>City Council request the General Manager, Parks, Forestry and Recreation Division, to review and improve the tracking and processing of outstanding contravention inspection fees and remedial costs incurred by the City to ensure complete and efficient collection of all unpaid fees in accordance with the tree bylaws.</p>	<p>Full implementation of recommendation #10 is dependent upon EWMS. In lieu of EWMS, UF developed and implemented a database to facilitate data collection, improved tracking of fees and fee reconciliation (January 2019). The database assists with processing outstanding contravention inspection fees and remedial costs to ensure complete and efficient collection of unpaid fees. A business case was submitted to PFR's IT unit to explore alternative solutions. The long term solution will coincide with roll out of EWMS and will include training. Staff work with the EWMS team to review functions and develop an operational solution, customization and ability to meet requirements is part of Work Package C, tentatively scheduled for implementation in 2020.</p>
011	<p>City Council request the General Manager, Parks Forestry and Recreation Division, to ensure adequate inventory management processes and controls are implemented at the City's tree nursery, including providing staff an adequate inventory management system and training, supervisory review and approval of physical count results and adjustment to inventory records, and regular reconciliation between purchase and planting document.</p>	<p>Full implementation of recommendation #11 is dependent upon EWMS.</p> <p>"2019 Container Inventory" and "2019 LWB Inventory" developed August 2019 to track inventories and work related to planting programs supported by the Unwin Nursery. "Unwin Nursery Inventory Procedure" finalized December 2019 to outline staff responsibilities for managing inventories and spreadsheets, timelines and supervisory review.</p> <p>Implementation of long term solution to coincide with roll out of EWMS. Staff work with the EWMS team to review inventory monitoring processes and to develop a solution for tracking and overseeing operations at the nursery. EWMS roll out will include training.</p>
012	<p>City Council request the General Manager, Parks Forestry and Recreation Division, to conduct a cost benefits analysis of the residential tree planting model, including an assessment of warranties, survival rates and the cost of operating the City's nursery.</p>	<p>Full implementation of recommendation #12 is dependent on the tree survival study findings and anticipated to be fully implemented in 2021.</p> <p>Urban Forestry hired a contractor to complete a survival study of newly planted trees. The results of the study will form the basis for a comparison of different planting programs which will be used to develop a cost benefit analysis of the nursery operation and the residential planting program in its current state. Due to environmental factors imposed on the tree survival study, which required the trees to be in leaf, work on the survival study began in Spring 2019. A report is expected by the end of Q1 2020. The cost benefit analysis will begin following this and is expected to take 1 year to complete.</p>

**Division:** Parks, Forestry & Recreation  
**Report Date:** 01/23/2009  
**Report Title:** Parks, Forestry and Recreation - Capital Program - The Backlog in Needed Repairs Continues to Grow

No.	Recommendation	Management Comments as of October 11, 2019
002	<p>The General Manager, Parks, Forestry and Recreation, take appropriate steps to</p> <p>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</p> <p>b. where practical, incorporate the criteria developed into the capital asset management system</p> <p>c. compile a comprehensive inventory of all facilities that are no longer cost-effective to maintain based on criteria 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><b>Recommendation outstanding for 5 years or longer</b></p>	<p>a. As reported in 2011: Currently in place. Scheduled capital projects are reviewed by PFR Branches to ensure they are still applicable. In addition, the council-approved Facilities Master Plan (FMP) will provide a defensible decision-making process, guided by facility provision principles, and criteria that will allow the City to make long-term decisions on park and recreation facility location, construction, repair, decommissioning, replacement, management and financing in a responsible and cost effective manner that meets the needs of communities across the City. The Implementation Plan for the Facilities Master Plan will be presented at Executive Committee on October 23, 2019. Once adopted by City Council, the plan will be actioned and the related recommendations fulfilled.</p> <p>b. As reported in 2011: Currently in place.</p> <p>c. As reported in 2011: 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 Program (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). In addition the FMP establishes principles for SOGR investment and prioritization between investments by facility type.</p> <p>d. The FMP addresses this recommendation.</p> <p>e. The Facilities Master Plan recommends establishing a baseline to monitor facility usage for trends and to determine when enhancements or closures are appropriate. The Implementation Plan for the Facilities Master Plan will be presented at Executive Committee on October 23, 2019. Once adopted by City Council, the plan will be actioned and the recommendations fulfilled. The Facilities Master Plan analyzed all facility utilization and made appropriate recommendations including the repurposing of Harrison Pool to other uses, the repurposing of 4 indoor arenas to other uses, conversion of 8 wading pools.</p> <p>f. In the event of any facility closure or consolidation, impacted programming will be relocated or modified as required. This is standard operating practice.</p> <p>g. All facility development practices include a requirement for community consultation. This is standard operating practice.</p>

No.	Recommendation	Management Comments as of October 11, 2019
009	<p>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.</p> <p><b>Recommendation outstanding for 5 years or longer</b></p>	<p>PFR is one of four divisions implementing the Enterprise Work Management System (EWMS). This project is being implemented in stages. The second stage, which involves the deployment of the actual IT solution hardware and software, is in progress and is scheduled to be completed in Q3 of 2020. The third phase, which will see the implementation for the Urban Forestry branch of PFR, is scheduled to begin in Q1 of 2020 with completion later in the year. Planning for the implementation of the EWMS for the remainder of the division has begun with targeted completion for 2021.</p>

**Division: People & Equity**  
**Report Date: 05/01/2015**  
**Report Title: Improving the Administration of City Training Programs**

No.	Recommendation	Management Comments as of October 11, 2019
001	<p>City Council request the City Manager to ensure that Divisional Service plans include training plans which address compliance requirements, Corporate priorities and Talent Blueprint objectives. Divisions will share their plans with Human Resources Division to develop an overall Corporate Training Plan.</p>	<p>The People and Equity Division has developed and shared a guideline across the organization to promote and support development planning. The guideline was shared with key divisional representatives prior to launch. A new Development Planning tool is being explored for use across the organization. Once launched, it will enable the People and Equity Division to view staff development plans. The data gathered from these plans, as well as an organization-wide needs assessment, will help form a learning needs strategy that will result in co-ordinated planning at both the divisional and corporate levels.</p> <p>Updated Implementation Date: Q4 2020</p>

**Division: People & Equity**  
**Report Date: 06/11/2014**  
**Report Title: Opportunities to Enhance the Oversight of Non-Union Employee Separation costs**

No.	Recommendation	Management Comments as of October 11, 2019
006	<p>City Council request the City Manager, in consultation with the Executive Director, Human Resources Division and the City Solicitor, to conduct a formal review of the City's Separation Program on a periodic basis, to ensure that the program remains fair and consistent with the practices of other municipalities and organizations, employment legislation and common law practices. All revisions should be</p>	<p>A formal review of the Separation Program has been undertaken, and final considerations will be considered by the City Manager. The review will be finalized in the final quarter of 2019 with any recommended changes/revisions to be implemented prior to the end of 2019.</p>

No.	Recommendation	Management Comments as of October 11, 2019
	<p>reflected in the Separation Program and Strategies manual accordingly.</p> <p><b>Recommendation outstanding for 5 years or longer</b></p>	

**Division: Shelter, Support & Housing Administration**

Report Date: 06/02/2014

Report Title: Strengthening the City's Oversight of Social Housing Programs

No.	Recommendation	Management Comments as of October 11, 2019
013	<p>City Council request the General Manager, Shelter, Support and Housing Administration in consultation with the Deputy City Manager and Chief Financial Officer to report to City Council in the spring of 2015 on the potential financial implications of obtaining property tax exemptions for eligible social housing providers.</p> <p><b>Recommendation outstanding for 5 years or longer</b></p>	<p>SSHA has completed an analysis of the financial implications of granting property tax exemption to all social housing providers. Reporting to Council was deferred until more details were known about the Federal Government's National Housing Strategy and the Ontario Governments proposed social housing modernization (i.e. Community Housing Renewal Strategy).</p> <p>With the release of the National Housing Strategy, which included the reinvestment of federal funding through the Canada-Ontario Community Housing Initiative (COCHI), SSHA will report to Council through the November meeting of the Planning and Housing Committee on a proposed new funding and relationship framework for housing providers that are or were subject to a Federal Government operating agreements. The report will include financial implications of obtaining property tax exemptions.</p> <p>Reporting to Council on proposed property tax exemptions for housing provider properties subject to the Housing Services Act (HSA) funding formulae will be deferred until further information is available on the Ontario government's proposed modernization framework including potential changes to the current legislated funding model.</p>

**Division: Social Development, Finance & Administration**

Report Date: 01/21/2013

Report Title: Municipal Grants - Improving the Community partnership and Investment Program

No.	Recommendation	Management Comments as of October 11, 2019
004	<p>City Council request the City Manager to ensure City staff overseeing grant programs document explanations for unusual financial information.</p>	<p>AG's Office in 2019 assessed Social Development, Finance &amp; Administration Division, Toronto Public Health Division, and Economic Development &amp; Culture Division have implemented the recommendation.</p>

No.	Recommendation	Management Comments as of October 11, 2019
	<p><b>Recommendation outstanding for 5 years or longer</b></p>	<p><u>Shelter, Support &amp; Housing Administration Division</u> has not fully implemented the recommendation. Please see management response as shown below:</p> <p>Staff review financial variance reports for each funded project at the mid-year and end-of-year mark, and complete a reporting checklist which documents and explains any unusual financial information. The reporting checklist is then reviewed and signed-off by SSHA lead/management staff to note concurrence.</p> <p>If explanations for unusual financial information are not provided by the agency or are not considered reasonable or justified, staff will consult with SSHA lead/management staff to develop a plan of action. Depending on the nature of the discrepancy, the plan may include a recommendation to hold the agency's next payment or trigger a review of the agency's full financial position.</p> <p>SSHA will improve upon the reporting checklist by ensuring that any instances where reported actual expenditures are equal to the budgeted expenditures be flagged as unusual and have a properly documented explanation. This recommendation will be fully implemented in the next grants end-of-year reporting period in 2020-Q2.</p>
<p><b>007</b></p>	<p>City Council request the City Manager to train grants staff on the use of updated assessment forms.</p> <p><b>Recommendation outstanding for 5 years or longer</b></p>	<p>AG's Office in 2019 assessed Social Development, Finance &amp; Administration Division, Toronto Public Health Division, and Shelter, Support &amp; Housing Administration Division have implemented the recommendation.</p> <p><u>Economic Development &amp; Culture Division</u> has not fully implemented the recommendation. Please see management response as shown below:</p> <p>EDC will develop guidelines for assessments to be undertaken by the peer review panel members for its grants programs in Q2 2020 for existing programs, and Q1 2021 for new programs. All EDC Culture Grants allocations are guided by a peer review panel whose expertise assists staff in making recommendations for funding allocations. The peer advisors are requested to use assessment forms and when the advisors meet, they usually choose to score applications on a consensus basis. This is a standard practice in the arts and culture community. The peer advisors will be given the assessment guidelines.</p>
<p><b>008</b></p>	<p>City Council request the City Manager to ensure that standard documents developed for the application or assessment of specific grant programs be carefully completed, all outstanding issues are addressed, and files contain explanations for exceptions to established guidelines.</p>	<p>AG's Office assessed Economic Development &amp; Culture Division has implemented the recommendation this year.</p> <p><u>Social Development, Finance &amp; Administration Division</u> has not fully implemented the recommendation. Please see management response as shown below:</p> <p>The Community Funding Unit manages a number of grant programs, each with specific funding criteria, application and decision-making processes. These processes differ based on</p>

No.	Recommendation	Management Comments as of October 11, 2019
	<p><b>Recommendation outstanding for 5 years or longer</b></p>	<p>grant goals, ensuring that target communities provide input during all phases of the development, deployment and evaluation of applications consistent with the Toronto Grants Policy. As such, documents demonstrating the transparency and effectiveness of each grant program will vary.</p> <p>Moving forward, the Community Funding Unit will continue to document these processes in a clear manner. We will also:</p> <ul style="list-style-type: none"> <li>• More comprehensively document the discussions we had during grant review committee meetings;</li> <li>• Maintain photographic evidence of interactive tools used to lead grant review committees through the decision-making process;</li> <li>• Document additional considerations and/or decisions made by the management team.</li> </ul> <p>Timeline: Q4, 2020</p> <p><u>Toronto Public Health Division</u> has not fully implemented the recommendation. Please see management response as shown below:</p> <p>Standard grant application and assessment forms are used for each grant application and are completed in full in each grant cycle. In preparation for the 2020/21 grant launch, the grant manager and staff are currently updating the grant application documents, review procedures, and other supporting documents. The 2020/21 grant will launch December 2019. The review process will be carefully monitored to ensure that exceptions to the established guidelines are applied consistently. The completion of the 2020/21 grant application cycle will be December 2020.</p> <p><u>Shelter, Support &amp; Housing Administration Division</u> has not fully implemented the recommendation. Please see management response as shown below:</p> <p>The launch of SmartSimple – an online grants management system in 2020-Q1, will automate the application and assessment process for Community Partnership and Investment Program grants administered by the division. This system will flag any incomplete information fields or outstanding issues / tasks, and require users (applicant or staff) to address those flags before continuing on to the next module. If there are any discrepancies or exceptions to the pre-set standards, the system will require a managerial override in order to proceed. The managerial override would require the entry of timestamped notes in the system.</p>



**Division:** Toronto Paramedic Services  
**Report Date:** 10/03/2013  
**Report Title:** Emergency Medical Services - Payroll and Scheduling Processes Require Strengthening

No.	Recommendation	Management Comments as of October 11, 2019
003	<p>City Council request the Chief and General Manager, Emergency Medical Services, develop a process to ensure divisional consistency in attendance management procedures. Attendance records including overtime and time off requests should be adequately supported with documentation reflecting supervisory review and approval, and maintained in accordance with legislated record retention requirements.</p> <p><b>Recommendation outstanding for 5 years or longer</b></p>	<p>Subsequent to the October 2013 Report to Audit Committee, Paramedic Services provided documentation to the Auditor General (in February 6, 2015, May 6, 2015) demonstrating that the Division implemented processes to ensure consistency in all attendance management procedures except for end-of-shift overtime for paramedics due to the existing time management system limitations.</p> <p>In Q1 2017, the City implemented a new Time, Attendance &amp; Scheduling Software (TASS). This system was intended to provide the Division with end-of-shift overtime reports to be approved by management staff on a daily basis. This process has not been fully automated and Paramedic Services continues to use an interim process for the review and approval of end-of-shift overtime.</p> <p>For the past several months, Divisional staff have been developing a process within the dispatch software to capture the ambulance back-at-station time with the goal of streamlining the management approval process for end-of-shift overtime. The project was delayed as Divisional staff worked to map the processes and business requirements so that Corporate IT staff and the vendor could develop the technical requirements for the software upgrade. This upgrade is anticipated to go live in Q1, 2020.</p>
009	<p>City Council request the Chief and General Manager, Emergency Medical Services, evaluate whether transactions entered using shared IDs or by system users not authorized to enter transactions identified during the audit require further analysis to determine if transactions were valid and properly authorized. Reports should be developed to identify such transactions on an ongoing basis for review and action.</p> <p><b>Recommendation outstanding for 5 years or longer</b></p>	<p>The outstanding component of the Auditor General's Recommendation #9 requires an audit feature that "Reports should be developed to identify such transactions on an ongoing basis for review and action."</p> <p>The Division has requested the vendor develop reports that show:</p> <ul style="list-style-type: none"> <li>• Any changes to user profiles along with profile activation/deactivation dates;</li> <li>• Additions, edits and deletions by individual user.</li> </ul> <p>Paramedic Services continues to work with the vendor and Corporate IT to include the required information in the reporting process. Corporate IT anticipates the required software upgrades to be done in an incremental manner, starting in Q2, 2020 and finishing at the earliest in Q2, 2021.</p>
012	<p>City Council request the Chief and General Manager, Emergency Medical Services, upgrade the history log in the scheduling module to track</p>	<p>The outstanding component of the Auditor General's Recommendation #12 requires an audit report that allows "the history log in the scheduling module to track deletions and changes by user ID, date and time."</p>

## Attachment 2

No.	Recommendation	Management Comments as of October 11, 2019
	<p>deletions and changes by user ID, date and time.</p> <p><b>Recommendation outstanding for 5 years or longer</b></p>	<p>At this time (October 2019), the current version of the audit report of the software shows the date, author, inserts, deletions and edits but it does not identify the details of these transactions, e.g., a change of an employee's shift from "regular" to "vacation".</p> <p>Similar to Recommendation #9, the Division has requested that the vendor develop audit features that show:</p> <ul style="list-style-type: none"> <li>• Any changes to user profiles along with profile activation/deactivation dates;</li> <li>• Additions, edits and deletions by individual user.</li> </ul> <p>Paramedic Services continues to work with the vendor and Corporate IT to include the required information in the reporting process. Corporate IT anticipates the required software upgrades to be done in an incremental manner, starting in Q2, 2020 and finishing at the earliest in Q2, 2021.</p>