Attachment 3

CITY DIVISIONS, AGENCIES AND CORPORATIONS – FULLY IMPLEMENTED OR NO LONGER RELEVANT RECOMMENDATIONS (Status Not Verified by the Auditor General)

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CITY DIVISIONS
FULLY IMPLEMENTED AUDIT RECOMMENDATIONS
(Not Verified by the Auditor General)

Service Area: City Manager's Office

Division: People and Equity

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

No.	Recommendation	Management Comments as of October 1, 2021
6	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 reflected in the Separation Program and Strategies manual accordingly. ***High Priority***	Documentation has been provided to demonstrate that a formal review of the City's Separation Program has been conducted on an annual basis since 2014 until 2020.

Division: Office of the Chief Information Officer (CISO)

Report Title: Cybersecurity Incidents at the City and its Agencies and Corporations: Integrated Incident Response Plan is Needed
Report Date: 02/04/2021

No.	Recommendation	Management Comments as of October 1, 2021
4	City Council request the City Manager to forward Confidential Attachment 1 to the report (February 4, 2021) from the Auditor General to City Division Heads and Chief Executive Officers of major City	This Confidential Attachment to the report (February 4, 2021) from the Auditor General was shared as directed to City Divisions Heads and Chief Executive Officers of major City agencies and corporations with a request to review and implement the confidential instructions that may be relevant to their respective organizations. It was

No.	Recommendation	Management Comments as of October 1, 2021
	agencies and corporations and request them to review and implement the confidential instructions that may be relevant to their respective operations. ***High Priority***	shared with City Divisions Heads on June 8, 2021 and with major City agencies and corporations on June 22, 2021.

Service Area: Community and Social Services

Division: Children's Services

Report Title: Children's Services Division: Opportunities to Achieve Greater Value for Child Care from Public Funds
Report Date: 04/26/2018

No.	Recommendation	Management Comments as of October 1, 2021
14	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.	The Integrated Fraud Investigations workgroup, with staff representing the Toronto Employment and Social Services Division (TESS), the Toronto Children's Services Division (TCS) and the Shelter, Support and Housing Administration Division (SSHA) has been created as an on-going entity and is actively engaged in furthering the work related to an integrated fraud investigation function. Terms of Reference for the group and a Memorandum of Understanding between the Divisions has been created; and meeting minutes are available for review.
17	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.	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). The Human Services Integration Office (HSIO) was created and became formally established as a unit with the Social Development and Finance Administration division in 2020. The HSIO leads this work in collaboration with the partner divisions.

Division: Court Services

Report Title: Toronto Court Services: Collection of Provincial Offence Default Fines
Report Date: 4/26/2018

No.	Recommendation	Management Comments as of October 1, 2021
1	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. ***High Priority***	Court Services has devised and implemented strategies to address defaulted fines that are difficult to collect. In its 2019 collection agency procurement process, Court Services added a new third (3rd) 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. 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. The implementation of this procedure has been delayed due to the COVID-19 emergency. This strategy has been operationalized as of Q2 2021.
5	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. ***High Priority***	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. Collection agencies under contract with Court Services are now subject to a performance incentive program. 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 process was delayed due to the COVID-19 emergency. The process has been stabilized as of Q2 2021. These requirements have also been included as a component of the business requirements for a new information management system.
9	City Council request the Director, Court Services, to: 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 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	As of April 2019, all newly defaulted accounts eligible for license suspension are sent to collection agencies for dunning. If an account remains unpaid, eligible cases are sent to the Ministry of Transportation (MTO) for license suspension. 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. Court Services has implemented a procedure to ensure that all defaulted accounts eligible for license suspensions/plate denial are subsequently sent to DFCC/MTO. Aged accounts eligible for license suspension and plate denial have been identified going back to 2002. Staff are enforcing license suspensions and plate denials in accordance with the procedure. The quarterly review of the Suspension Issued / Plate Denial

No.	Recommendation	Management Comments as of October 1, 2021
	the cooperation of the Ministry of the Attorney General and Ministry of Transportation.	Requested Enforcement Report has been stabilized as of Q2 2021. In addition, all enforcement related work is being tracked and saved in accordance with a new enforcement report procedure as of Q2 2021.
12	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.	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 is highlighted in the Court Services Collection Plan. This process was enhanced in Q2 2021 with the development of a new collection database that includes a civil enforcement module. The collection database allows the business to better manage the investigation and verification process by Legal Services. Programming changes to support this function were delayed due to the COVID-19 emergency and have now been operationalized. Court Services and Legal Services will continue to update the collection database so that it incorporates all administrative functions in the civil enforcement procedure.
14	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. ***High Priority***	Court Services implemented improved data modelling processes in Q1 2020. Stabilization of these processes was delayed as a result of the COVID-19 emergency and completed in Q4 2020. Stabilization is demonstrated through the division's replication and enhancement of the Auditor General's matching results using the November 2019 AR database and the Property Database provided by the Auditor General's Office. Staff will continue to use this new process to maximize tax-rolling results and will incorporate the business requirements into a new information management system. Court Services continues to generate monthly tax rolling results reports.
26	City Council request the Director, Court Services, to: 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 b. implement processes to ensure compliance with the "Write-Off Policy for Fines under the Provincial Offences Act Deemed Uncollectible".	The Controller was notified of these cases by way of a briefing note submitted on March 8, 2021. The process of submission of the Annual Report to the MAG is a well-established process. Court Services has been submitting the Annual Report for the previous fiscal year on the performance of its obligations under the Transfer Agreement since 2003. The 2020 Annual Report was submitted to the Province on June 28, 2021.
27	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 collection agencies	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. Performance

No.	Recommendation	Management Comments as of October 1, 2021
	that it contracts. The outcomes should be tracked and evaluated against established benchmarks.	measures for collection agencies are tracked and evaluated as of April 2019. Court Services staff have identified all remaining reports required to monitor outcomes and evaluate established benchmarks. The production of these reports was delayed due to the COVID-19 emergency. These reports have been completed and operationalized as of Q2 2021.

Division: Shelter, Support and Housing Administration

Report Title: Opening Doors to Stable Housing: An Effective Waiting List and Reduced Vacancy Rates Will Help More People Access Housing
Report Date: 6/21/2019

No.	Recommendation	Management Comments as of October 1, 2021
2	City Council request the General Manager, Shelter, Support and Housing Administration Division, to review the applicants on the centralized waiting list for rent-geared-to-income and develop meaningful categories to support the effective management, including accurate reporting of the number of active and eligible applicants.	The review of the applicants on the CWL has been completed; which resulted in client profiles being analyzed and removal of inactive files. The functionality for the annual eligibility review has been developed and all staff and partners have been trained on this new process. SSHA uses the new waitlist system to effectively categorize applicants by eligibility, and remove ambiguous applicant statuses such as 'on hold'. This more accurately reflects social housing needs in Toronto and work volume of social housing placement.
14	City Council request the General Manager, Shelter, Support and Housing Administration Division, to ensure greater integration of services and supports is provided for vulnerable clients in the shelter system as they transition from homelessness to stable housing including confirming that those experiencing homelessness receive appropriate priority status on the centralized waiting list for rent-geared-to-income. ***High Priority***	In Q1 2021, 745 applications were assigned priority status related to homelessness. This has resulted over 3,250 households have been assigned priority status related to homelessness since Q4 2019. Procedures have been put in place to complete this reconciliation quarterly. Community Agency Partners, including shelters, have been trained on the new system and granted access, where they can directly initiate the DA code process. The appropriate status was assigned by applying the DA code policy (currently or chronically homeless); to the households by reviewing the SMIS database.
19	City Council request the General Manager, Shelter, Support and Housing Administration Division, to develop system controls to automatically determine the maximum number of bedrooms a rent-geared-to-income applicant is eligible for based on household composition and the City's occupancy standards.	This recommendation has been complete as a function of the new waiting list management system. An applicant or agency can view the minimum and maximum unit size they are eligible for.
21	City Council request the General Manager, Shelter, Support and Housing Administration Division, in	SSHA and TCHC met to explore the feasibility of utilizing vacant units held for revitalization. Based on the consultation, 70 units in the Regent Park Revitalization

No.	Recommendation	Management Comments as of October 1, 2021
	consultation with the Chief Executive Officer, Toronto Community Housing Corporation, to consider the feasibility of using TCHC vacant units held for revitalization to meet the demand for emergency shelter as an alternative to hotels or other temporary shelter options. ***High Priority***	project were made available as alterative shelter sites to house approximately 160 people on a temporary basis, in response to the COVID-19 emergency response.

Report Title: Safeguarding Rent-Geared-to-Income Assistance: Ensuring Only Eligible People Benefit
Report Date: 10/09/2019

No.	Recommendation	Management Comments as of October 1, 2021
2	City Council request the General Manager, Shelter, Support and Housing Administration Division, to develop a strategy to ensure housing providers complete comprehensive reviews of all rent-geared-to-income (RGI) households to identify potential eligibility issues including property ownership, indicators of undeclared sources of income or assets and irregular supporting documents. This should include: a. a mechanism for providers to report potential eligibility issues to the City for monitoring purposes. b. a centralized process to track reported eligibility concerns and the follow-up action taken. c. a secondary review of RGI files by Shelter, Support and Housing Administration staff, selected based on risk, to ensure the quality of reviews being performed by housing providers. Risk identification should be data driven and based on analysis of data from various sources. ***High Priority***	<u>AG Rec#2 a.</u> A process for providers to report potential RGI eligibility issues using CheckMarket has been successfully designed, tested and implemented. <u>AG Rec #2 b.</u> All reported instances of alleged RGI fraud are reviewed by SSHA staff following the RGI Fraud Preliminary Review Protocol. All reported instances of alleged RGI fraud are recorded in the centralized tracking spreadsheet; one for complaints received from the Auditor-General's Fraud & Waste Hotline and one for complaints received from other sources. These spreadsheets track and review actions taken by SSHA through to conclusion. <u>AG Rec #2 c.</u> Scheduling for reviews follows a risk based, data driven approach by making use of the following to target where likelihood of non-compliance is highest: • Risk Assessment and Management (RAM) tool - used to determine what a housing provider's level of 'risk' is, based on predetermined measures on financial and program performance. • Portfolio oversight further informs scheduling. Date of last review (within three years) - some older legacy files exist, but this will be addressed through the RGI review process. Current scheduling ensures that 1/3 of portfolio will undergo RGI review annually. By beginning of Q1 2022 all organizations will have been reviewed within the three year window and scheduling will subsequently ensure that this schedule continues. Operationally, the target is set for 5 RGI reviews per month.
3	City Council request the General Manager, Shelter, Support and Housing Administration Division, to develop a training plan to enhance	SSHA has completed training on RGI Simplification. The updated Rent-Geared-to-Income Administration Manual was issued on July 2, 2021. The manual includes enhanced material to assist housing providers in

No.	Recommendation	Management Comments as of October 1, 2021
	providers' abilities to more effectively identify and act on potential ineligibility and fraud indicators, including fake and forged documents, unauthorized occupants and subletting.	assessing eligibility. The updated on-line training for RGI Administrators will be launched on October 5, 2021. The updated training enhanced material on assessing eligibility.
4	City Council request the General Manager, Shelter, Support and Housing Administration Division, to update the RGI Administration Manual to explicitly identify supporting documents to obtain, appropriate analysis of information to be completed and documentation requirements regarding actions taken to address exceptions. The Manual should emphasize the importance of maintaining good documentation of the steps performed when reviewing household eligibility. These requirements should be consistently applied except under circumstances where accommodation is required.	The enhanced Rent-Geared-to-Income Administration Manual was issued on July 2, 2021. It includes enhanced material on documentation requirements.
5	City Council request the General Manager, Shelter, Support and Housing Administration Division, in consultation with the City Solicitor, to: a. develop a process for pursuing offence charges against RGI households where eligibility information has been misrepresented. b. provide guidance and support for housing providers when potential eligibility issues arise that indicate fraud, to ensure appropriate legal action is taken under the Residential Tenancies Act, Housing Services Act or the Criminal Code of Canada.	<u>AG Rec#5 a.</u> SSHA has developed a process to pursue offence charges against RGI households where eligibility information has been misrepresented. • New policy and guidelines are currently in practice to identify households where offence charges must be pursued • TESS and TCS are consulted to determine if the RGI client also has any potential charges related to OW or child benefit fraud • SSHA leverages TESS's partnership with the Police to review and discuss the fraud charge. City staff consult with Toronto Police Services (Financial Crimes Unit) to determine if there is sufficient evidence and appetite to pursue a charge • Toronto Police Services decide whether or not to pursue charges • The Crown receives the fraud finding and determines if the individual will be prosecuted and charged This process is currently being used to pursue criminal charges against a former RGI tenant who misrepresented income for RGI and OW purposes. This new process also supports the City in leveraging its authority under the HSA, Section 55; acts as a major deterrent to fraud; and helps build and maintain public trust in the social housing system. <u>AG Rec #5 b.</u>

No.	Recommendation	Management Comments as of October 1, 2021
		The latest update to the RGI Administration Manual and training provides guidance and support for housing providers regarding RGI fraud. Housing providers submit potential eligibility issues to SSHA through an online form. Eligibility issues are then actioned by HSS staff, including supporting the housing providers to undertake further review; apply available data sources to the review; and take legal action when warranted. SSHA's Eligibility Review Officer are available to support housing providers when needed.
9	City Council request the General Manager, Shelter, Support and Housing Administration Division, in consultation with the City Solicitor, to: a. develop adequate consent and disclosure forms that are understandable and allow for the collection of voluntary, expressed and informed consent to share information to verify rent-geared-to-income (RGI) eligibility. Consideration should be given to whether a common consent process can be used by all income-based assistance programs. These forms should be mandatory and electronic for all housing providers to use. b. ensure fully completed annual income and asset review and signed consent forms are retained on file for all RGI household members and that appropriate action is taken where households fail to provide these forms. ***High Priority***	AG Rec#9 a. A mandatory consent form (meeting required criteria) is now included in the RGI Administration Manual. SSHA has made further enhancements to RGI consent and disclosure forms to ensure the City and housing providers can more effectively verify RGI eligibility. Enhancements include: • Simplified language and format to improve accessibility and client understanding • Improved notification that personal information provided by the client, as well as third-party data, will be used by both the City and the housing provider to verify eligibility • Clear disclosure that personal information provided by the client may be used to determine any RGI overpayments as debt owed to the City • Updates that incorporate the new RGI Simplification rules All consent forms are electronically available for housing providers. The importance of obtaining the mandatory consent form from all RGI households is emphasized in the revised RGI training course introduced in Q3 2021. To support common consent processes, SSHA's consent forms clearly state that information provided may be shared as necessary for the purposes of making decisions or verifying eligibility for assistance under the Housing Services Act, 2011, the Ontario Works Act, 1997, the Ontario Disability Support Program Act, 1997 or the Child Care and Early Years Act, 2014, as well as applicable departments, ministries or agencies of the governments of Canada and Ontario. There is clear disclosure to clients that information provided to the City or their housing provider can be shared across income-based programs for the purpose of determining their eligibility. In consultation with Toronto Legal Services, the ERI workgroup reviewed the use of a common consent form and determined that each division's existing consent form allows for the sharing of information between the divisions.

No.	Recommendation	Management Comments as of October 1, 2021
		To improve transparency TESS, TCS and HSIO are in the process of determining if their respective consent forms require revisions to explicitly state that information will be shared between TESS, SSHA and TCS for the purpose of determining and reviewing client eligibility. AG Rec#9 b. The RGI Administration Manual has further clarified the requirement to retain consent forms on file for households in receipt of RGI. The RGI Manual provides unambiguous direction to housing providers to issue a Notice of Decision for Loss of Eligibility if a household fails to provide the consent form. As part of SSHA's review of housing providers, files are reviewed for completeness and appropriate action is taken where households fail to provide these forms.
11	City Council request the General Manager, Shelter, Support and Housing Administration Division, to: a. ensure monitoring controls, including operational reviews, are being performed as per established divisional procedures and in a timely manner. b. develop a centralized tracking process to monitor operational review results and provider responses. Strong remediation plans should be implemented for providers that fail to comply. A follow-up process should be developed to ensure that non-compliant providers are acting on recommended improvements in a timely fashion. ***High Priority***	AG Rec#11 a. The scheduled reviews (from Actions Taken, recommendation #2) will follow the new 2021 RGI Review Process. This process ensures actions taken are done per established procedures and in a timely manner. AG Rec#11 b. • A centralized tracking process to monitor operational review results has been developed and implemented. • This tracker also monitors the follow up process to ensure non-compliant providers are acting on recommendations in a timely fashion.

Division: Social Development Finance and Administration

Report Title: Municipal Grants - Improving the Community partnership and Investment Program
Report Date: 01/21/2013

No.	Recommendation	Management Comments as of October 1, 2021
7	City Council request the City Manager to train grants staff on the use of updated assessment forms. ***High Priority***	EDC committed to implementation of Recommendation #7 from the AG about guidelines for assessments for grants by external peer advisors by March 31, 2021. EDC staff working on different programs worked collectively to establish a template for all granting programs, and note where program specific examples or additions would be made to the general instructions.

Service Area: Corporate Services

Division: Corporate Real Estate Management (CREM)

Report Title: Management of Capital Project 129 Peter Street
Report Date: 05/31/2010

No.	Recommendation	Management Comments as of October 1, 2021
9	The Executive Director, Facilities Management, be given sole authority to make decisions on the method by which accessibility requirements be incorporated in all relevant tender documents. The design of construction and renovation projects be required to comply with the City's Accessibility Design Guidelines and any new requirements under the Accessibility for Ontarians with Disabilities Act, 2005. ***High Priority***	The Project Management Office team within the CREM Division, has developed the accessibility design guidelines (TADG), the guidelines are completed and have incorporated the comments of appropriate divisions as well external sources of accessibility within the community, it was shared with the Accessibility Committee, the latest documents is dated 2018, the current guidelines have served as basis for current projects being implemented by City . Our recommendation is to review and update TADG every 3 years to keep up with industry standards and future innovations, the new update will happen in 2021 which will include the new standards for Modern TO - the current guideline document will be reviewed for further updates and presented a second time to the accessibility committee and directed to council for approval. This process will be followed every 3 years to capture significant changes to the accessibility standards and/or new bylaws. Due to the size of the document the file can be provided upon AG request, and it will be posted on the City Website upon completion of the scheduled update (Fall 2021)

Report Title: Audit of City Cleaning Services - Part 1: Opportunities to Control Costs, Improve Productivity and Enhance Quality of Cleaning Services
Report Date: 06/14/2016

No.	Recommendation	Management Comments as of October 1, 2021
2	City Council request the General Manager, Facilities Management to develop the corporate procedure to ensure compliance for measuring and establishing the cleanable area for a City facility. ***High Priority***	A corporate procedure to measure and establish cleanable area was developed by consultant.

Report Title: Audit of City Cleaning Services - Part 2: Maximizing Value from Cleaning Contracts
Report Date: 06/14/2016

No.	Recommendation	Management Comments as of October 1, 2021
9	City Council request the General Manager, Facilities Management, to implement controls to monitor actual services delivered and cleaning hours provided are in accordance with contracts. Where services do not adhere to contracts, payments should be adjusted for any variances in actual cleaning hours provided. ***High Priority***	- Call documents in the last RFP did not contain labour estimates but rather required vendors to provide the necessary estimates based on a standardized outcome-based custodial service model where we have identified the scope and the service level expected. - Labour estimates will be provided by vendors once they have calculated the cleanable area for each site. The labour estimates (cleanable area divided by labour hours) will then be compared to ISSA industry standards. - We are following a planned approach to gathering the required property information necessary to do, which involves the winning suppliers completing a review of each property and submitting a production folder six months following the start of the contract. - As per Section 14.4 Production Folder of the Scope of Work, the production folder, coupled with additional information that we already have, will result in production standards (cleaning per hour, per sq. ft.) to evaluate against the ISSA productivity standards for custodial services.

Report Title: Real Estate Services Division - Restore Focus on Union Station Leasing
Report Date: 06/13/2017

No.	Recommendation	Management Comments as of October 1, 2021
14	City Council request the Chief Corporate Officer, in consultation with the Director, Accounting Services, to obtain a financial	CREM has undertaken an audit with previous Leasing Manager to ensure that lease related revenue during the period is accounted for in pursuit of developing a reliable audit opinion on which the City can determine both the

No.	Recommendation	Management Comments as of October 1, 2021
	statement audit of the Leasing Manager's financial records for Union Station's commercial operations from 2010 to 2015. ***High Priority***	level of recovery and strategy to ensure payment is collected. The audit has been delivered and is presently being assessed. Any emerging need to implement a recovery strategy is anticipated to be determined by the end of November, 2020.

Report Title: Enhance Focus on Lease Administration of City-owned Properties
Report Date: 6/28/2018

No.	Recommendation	Management Comments as of October 1, 2021
1	City Council request the Director, Real Estate Services, in consultation with all City Divisions that negotiate and administer leases, to develop a standard City-wide policy to ensure negotiated rents are consistent with market conditions at the time agreements are executed; and, that appropriate supporting research and financial analysis is retained.	As per section 82 of the City of Toronto Act, Corporate Real Estate Services is not permitted to lease or sell any property of the City at below fair market value (without City Council's authority). All transactions are subject to an appraisal process to ensure the rents are consistent with prevailing market rates. The relevant supporting research and financial analysis is documented in a standard format and retained. A draft policy and procedure ("Achieving Fair Market Value on Real Estate Transactions: Policy & Procedures") is pending finalization during Q4-20.
4	City Council request the Director, Real Estate Services, in consultation with the City Solicitor, to review all leases currently in overhold to determine whether the City can and should retroactively bill and collect all rents owing in accordance with the overhold rate specified in the respective agreement. ***High Priority***	CREM is working with the City Solicitor to assess capability to retroactively apply the overhold terms of agreements as well as the likelihood of successfully defending against any legal challenge. A determination and business plan to recover any pursuable overhold charges will be completed in Q4-20.
5	City Council request the Director, Real Estate Services, in consultation with the City Solicitor, to establish criteria for determining when a month-to-month overhold rate should be included in new, extended, or amended lease agreements.	CREM has developed a draft policy setting out the requirements for the inclusion of a standard overhold rate of 150% on all market leases (CST/BMR leases exempted) and mandating such rates be enforced immediately, unless otherwise approved by the Director of Transaction Services or Property Management. This overhold rate must be included in all new leases, any extension agreements, and any lease amendment agreement that includes an adjustment of the rental terms and/or lease term. The form of lease out requires the charge of 150% overhold rate on all market leases (CST/BMR leases exempted), the monitoring of which will be through the Leasing Management Oversight Committee. Both the policy and the standard form of lease are in draft forms and will be finalized and operationalized by December 31, 2020.
8	City Council request the Director, Real Estate Services to establish and implement a process, including appropriate monitoring controls, to:	CREM has developed and implemented a lease reconciliation process that includes percentage rent reviews along with other cost allocations for which tenants may have responsibility as part of their respective agreements. This process includes use of functionality within SAP to identify accounts with percentage rent

No.	Recommendation	Management Comments as of October 1, 2021
	a. ensure pending percentage rent reviews are efficiently and effectively identified and actioned, leveraging where possible available functionality in the City's financial system; and b. ensure percentage rents are calculated based on verifiable financial information and are billed and collected on a timely basis. ***High Priority***	responsibilities, document results of lease reconciliation exercises (including financial information utilized for calculation) and track/collect the resulting receivable within a 30-day expectation. Accounts Receivable subsequently manages the aged receivables with a 30, 60 and 90+ day perspective towards collection within a timely fashion.
11	City Council request the Director, Real Estate Services, in consultation with the City Solicitor, to determine the City's contractual right to retain any property tax rebates at commercially-occupied City-owned properties and, if necessary, ensure refunds are distributed to the respective occupants.	In consultation with the City Solicitor, it has been determined that the City does have the right to retain property tax rebates at commercially occupied properties. According to the by-law Heritage Tax Rebate By-law (357-2015), "Applicant" is defined as "an owner or a person authorized by an owner to submit a heritage property tax rebate application on behalf of the owner." The Authorization section further indicates that "the owner of an eligible heritage property may retain the benefit of any heritage property tax rebate despite the provision of any lease or other agreement relating to the eligible heritage property, or may authorize the City, in writing, to pay the heritage property tax rebate to a lessee of the eligible heritage property."
12	City Council request the Director, Real Estate Services, to review all active leases to ensure reconciliations of recoveries for all periods up to December 31, 2017, are completed and any settlement amounts are recorded in the City's financial system, and appropriately billed and collected from the respective occupants in a timely manner. ***High Priority***	CREM has developed and implemented an annual lease reconciliation process. Reconciliations have been conducted among all active leases within CREM responsibility, dating back to December 31, 2017. The City's financial tracking system (SAP) has been updated with the respective credits / receivables emerging from the exercise. Leaseholders with a reconciled arrears balance have been contacted with the details and a 30-day expectation to pay. Where necessary, re-payment agreements have been negotiated. Leases in default will be treated within the same process as is used to manage rental arrears in cooperation with Accounting Services and Legal Services.

Division: Fleet Services

Report Title: Fleet Services Operational Review - Phase One: Lengthy Downtime Requires Immediate Attention
Report Date: 4/26/2019

No.	Recommendation	Management Comments as of October 1, 2021
3	City Council request the General Manager, Fleet Services Division, to take the necessary steps to improve the fill rates by the parts supplier to help reduce vehicle downtime. Steps	Fleet Services division monitors the vendor fill rates monthly with an objective to decrease vehicle downtime. FSD has applied the incentive/ disincentive charge based on the supplier's performance. FSD has amended the fill rates and incentive/ disincentive terms to enhance compliance in the new signed agreement.

No.	Recommendation	Management Comments as of October 1, 2021
	to be taken should include, but not be limited to: a. ensuring the supplier's calculation of fill rate is consistent with requirements specified in the contract; b. periodically reviewing the part inventory to ensure that frequently used parts are stocked to shorten vehicle turnaround time; c. regularly monitoring the part supplier's inventory fill rate and enforce the incentive/disincentive clause of the part contract; d. making sure future contracts for parts procurement incorporate an effective penalty clause to encourage contract compliance.	
8	City Council request the General Manager, Fleet Services Division, to expedite clearing of the Division's backlog of outstanding invoice payments.	The recommendation is fully implemented. The invoice backlog has been reduced significantly. FSD is working to clear the remaining backlog invoices considering the City's policies.
9	City Council request the General Manager, Fleet Services Division, to work with Corporate Accounts Payable to design and implement a process that balances control risks with the City's need to pay invoices in a timely manner.	The recommendation is fully implemented. FSD is following the corporate Accounts Payable policies and procedures. The vacant accountant positions have been filled with the objective of paying invoices in a timely manner.
10	City Council request the General Manager, Fleet Services Division, to review its contracted capacity and work demand with a goal to retain a sufficient number of qualified vendors to effectively meet its vehicle service needs.	The recommendation is fully implemented. FSD has signed agreements with authorized dealers in GTA for the provision of warranty and non-warranty parts and services and is negotiating more service agreements as part of continued improvements.
11	City Council request the General Manager, Fleet Services Division, to monitor its external vendor spending and where opportunities are identified, initiate tendering processes to obtain more competitive rates.	The recommendation is fully implemented. FSD monitors contract spending weekly and also reviews optional year rates and costs in case there where increases above the industry standard (CPI), and if required may issue a new competitive call to ensure the City is receiving the best value when it comes to performance, cost, risk and safety.

Report Title: Fleet Services Operational Review Phase Two – Stronger Asset Management Needed
Report Date: 10/10/2019

No.	Recommendation	Management Comments as of October 1, 2021
1	City Council request the General Manager, Fleet Services Division, to revise the timing for replacement vehicle purchases to take into account the time required to acquire complex and specialized units.	Fleet Services Division ("FSD") has included the procurement lead time into the replacement plan to account for unforeseen situations and time required when acquiring complex and specialized units.
3	City Council request the General Manager, Fleet Services Division, to assess the tendering needs for heavy duty units and where feasible, streamline the procurement process through the use of multi-year contracts.	Fully implemented, several new multi-year contracts are in place to streamline the fleet procurement process. Multi-year contract is a standard practice and an ongoing process.
4	City Council request the General Manager, Fleet Services Division, to take steps to improve the consistency and reliability of its decision-making process for vehicles at or near the end of life, including: a. Supplementing the lifecycle cost analysis with vehicle condition assessments (PMVs); and b. Revising the PMV form, process, timing and frequency of vehicle condition assessments to better inform asset replacement decisions.	This recommendation if fully implemented. FSD has taken the following steps: A - The Condition assessment / inspection (PMV) frequency has been revised to be conducted two years prior to the end of the asset's projected optimal life end in order to supplement the lifecycle cost analysis. B - The PMV process has been revised as follows: It is now performed two years before the end of the assets life span or on-demand. This will help in the decision-making process for vehicles at or near the end of life. The PMV form has been jointly redesigned by the Asset Management and Fleet Maintenance teams and the electronic evaluation record in FMIS has been streamlined. The revised PMV process has been approved, implemented and documented.
5	City Council request the General Manager, Fleet Services Division, to develop a policy to formalize the process for declaring units beyond economic repair, including the threshold and the criteria to consider, and required level of documentation.	FSD has taken necessary steps and implemented the following: - BER (beyond economic repair) process documented for operational staff- Established matrix to measure vehicle information against BER established threshold. - Permanent record of BER entered in FMIS- Training has been provided to operational staff
6	City Council request the General Manager, Fleet Services Division, to take steps to review and address the issue of extended redeployment. Steps to be taken should include, but not be limited to: a. Consistently tracking all relevant redeployment information;	Fully implemented, Fleet Services Division has improved the redeployment monitoring process by regularly tracking the redeployment information, reviewing the received redeployment business case and validate the redeployment request.

No.	Recommendation	Management Comments as of October 1, 2021
	b. Reviewing business cases to ensure proper justification is provided for redeployments; and c. Regularly monitoring redeployed assets and removing them when it is no longer economical to keep them in service.	
8	City Council request the General Manager, Fleet Services Division, to take steps to improve management of the City's fleet inventory, including: a. Perform inventory reviews on a regular basis moving forward; b. Revise the process to receive ongoing inventory information updates for greater efficiency, and ensure that user groups have a clear understanding of expectations and the process; c. Work with user groups to ensure that Fleet Services is notified of inventory changes as they occur; d. Work with user groups to improve physical inventory management practices, particularly for attachments and other off-road equipment which may have a higher risk of loss; and e. Ensure appropriate document retention practices for vehicle returns and disposals.	The inventory process is clearly defined and communicated with the client divisions. FSD performs an annual fleet inventory review as part of the annual budget and capital replacement program. FSD retains all vehicle returns and disposals documents as per the policy.
9	City Council request the General Manager, Fleet Services Division, to formalize communication channels between Fleet Maintenance and Fleet Asset Management, particularly relating to acquisition and disposal of fleet assets.	The recommendation is fully implemented. The communication between the two sections has been enhanced including but not limited to regular meetings, and supervisor/mechanic's survey feedback. Further, both sections have worked together to update several processes e.g. onboarding of new units, PMV, BER, and acquisition and disposal process.
11	City Council request the General Manager, Fleet Services Division, to revise rental vehicle processes with a view to minimizing unnecessary costs, including: a. Streamline pick-up and drop-off logistics to minimize delays and unnecessary costs;	Fully implemented, the rental vehicle logistics process has been improved by facilitating the pick-up and drop-off at the vendor location. The Fleet Assets organizational structure is showing coverage of rental duties. An optimal rental period has been determined and communicated with client divisions. The status of rental vehicle utilization is regularly communicated with the client division.

No.	Recommendation	Management Comments as of October 1, 2021
	b. Explore opportunities to increase coverage of rental duties; c. Analyze and monitor rentals regularly, including length of time rented, to ensure that rental decisions are economical to the City; and d. Explore opportunities to identify and minimize low utilization rental vehicles. ***High Priority***	
12	City Council request the General Manager, Fleet Services Division, to provide garage staff and vehicle operators with contact information of available free roadside assistance services and guidance on when to use this program. ***High Priority***	The recommendation is fully implemented. For new vehicles, a customer service sticker has been affixed to the glove box of light and medium duty vehicles to provide drivers with a contact number for roadside assistance. Fleet Services Maintenance support staff have received training regarding work order management and procedure to initiate free roadside assistance. Fleet Services is entering into contracts with original manufactures of light and medium duty vendor dealer network to support a greater opportunity to take advantage of free roadside assistance. Clients have been informed through the Fleet Services Client Advisory Committee on the program and method of communication to initiate roadside assistance.
18	City Council request the General Manager, Fleet Services Division, to take steps to establish service agreements with its warranty service providers at the time of procurement, to ensure timely and uninterrupted maintenance for vehicles requiring service above and beyond its warranty coverage. ***High Priority***	The recommendation is fully implemented. To ensure timely and uninterrupted fleet maintenance functions, FSD has entered into various maintenance service agreements with the original equipment manufacturer (OEM) locally authorized warranty and beyond warranty service providers.

Division: Technology Services

Report Title: Disaster Recovery Planning for City Computer Facilities
Report Date: 03/03/2008

No.	Recommendation	Management Comments as of October 1, 2021
5	The Chief Information Officer review the backup and storage procedures of City information technology units for: (a) compliance with acceptable standards and practices for data backup and storage requirements; and	a. S136 City of Toronto Backup & Restore Operations Standard has been approved by Enterprise Architecture Review Board on March 4, 2021 and published on TECHWeb. Compliance to the approved Standard will be monitored thereafter. b. Divisions have been provided the opportunity starting in Q1 2018 to participate in the existing data storage arrangements. Currently providing access to data storage

No.	Recommendation	Management Comments as of October 1, 2021
	(b) provide divisions with the opportunity to participate in existing data storage arrangements within the City or with the outside service provider. ***High Priority***	arrangements within the City (e.g. Clerks, 311) and outside service provider (e.g. Toronto Water & Toronto Public Health are currently using I&T offsite tape storage provider.

Report Title: Review of the City SAP Competency Centre
Report Date: 06/15/2010

No.	Recommendation	Management Comments as of October 1, 2021
7	The Chief Information Officer develop SAP Competency Centre performance measures and standards. Such measures and standards should monitor ongoing performance. ***High Priority***	SAP Performance reports are received from the HP Service Management system on a monthly basis to monitor the on-going performance for SAP related Service Requests and Incidents against SLA. Starting in May 2021, these performance metrics were added to the standing agenda to be reviewed and discussed monthly with the Corporate Business Partners and are now part of the regular meeting cadence and part of monitoring SAP Support against the SLA.

Report Title: Controls Over Telecommunication Expenses Need Improvement
Report Date: 06/10/2014

No.	Recommendation	Management Comments as of October 1, 2021
4	City Council request the City Manager to direct divisions to review controls over access and use of group wireless devices. The inventory of group wireless devices should be reviewed and those not required should be cancelled. ***High Priority***	A Usage and Inventory report is issued to All Divisions on a monthly basis since 2019. A process and set of associated tools have been developed to guide divisions in their periodic reporting of wireless devices inventory. Updates received from the Divisions based on the usage report are used to process cancellation if needed. A memo to Divisions was sent in 2015 and a revised memo is sent by the office of CTO in Sept 2021.

Report Title: Software Licenses - Managing the Asset and Related Risks
Report Date: 02/04/2015

No.	Recommendation	Management Comments as of October 1, 2021
10	City Council request the Chief Information Officer to ensure software owners perform annual software reconciliations and report the results to the Information and Technology Division. ***High Priority***	Annual Reconciliation Process is in place with Software Owners using real-time Software data and financials from ITAM system. Follow-up and Point of Attention meetings are held to address any delta with gaps/results are addressed accordingly. Note: Better tooling (ServiceNow) is planned for 2022 that will reduce time spent on data matching.

Report Title: IT Infrastructure and IT Asset Management Review: Phase 1: Establishing an Information Technology Roadmap to Guide the Way Forward for Infrastructure and Asset Management
Report Date: 01/30/2018

No.	Recommendation	Management Comments as of October 1, 2021
1	City Council request the City Manager, in consultation with the Chief Information Officer, to establish appropriate governance and accountabilities to ensure that divisions with Information Technology services operating independently from the Information and Technology Division follow Corporate Information Technology policies, procedures, and standards in acquiring and managing Information Technology services.	An IT Asset Management Governance Committee has been setup with membership from Divisional IT, IT Procurement, and led by Technology Services Division. This committee governs the policies, procedures and standards in managing IT Assets and aligns with the City Asset Management Committee.
2	City Council request the Chief Information Officer to: a. ensure that the inventory in the Corporate Information Technology asset management system is updated (including assets directly managed by the Information and Technology Division, as well as assets managed by other City divisions); b. perform periodic reviews and reconciliations of data captured within the Corporate Information Technology asset management system to ensure the system is accurate and complete; c. implement available tools and reporting functionality within the Corporate Information Technology asset management system to support ongoing asset monitoring; and d. use the data available within the corporate asset management system to inform strategic technology planning, including maximizing the use of assets and managing the costs to maintain them throughout their lifecycle. ***High priority***	a. ITAM system is up-to-date, with categorization, ownership, and access granted to Asset Owners from TSD and Divisional IT. Included in the CTO Reinforcement Memo to the Divisions to ensure data integrity in the ITAM system with periodic validation review process. b. Semi-annual process is in place that enables the periodic review and reconciliation of assets. Asset owners are provided reports and are required to attest to the validity or discrepancy of the report and provide their sign-off and plan for reconciliation. c. Access and Training of the ITAM system functions and reporting were provided to enable Asset Owners in keeping their assets up-to-date, and making meaningful decisions. Included in the CTO Reinforcement Memo to the Divisions by Sep 2021. d. Data reporting sourced from ITAM system is provisioned to Asset Owners in support of planning. Sending CTO Memo to the Divisions by Sep 2021 to reinforce the need for Strategic Technology Planning sessions that include an agenda to discuss/decide around Asset Usage resulting to Efficiencies and Cost Management Note: Better tooling (ServiceNow) is planned for 2022 that enables Strategic Technology Asset Planning dashboard with real-time stats.

No.	Recommendation	Management Comments as of October 1, 2021
3	City Council request the Chief Information Officer to leverage data obtained through various network tools to inform the City's network and strategic planning teams.	A Standard Operating Procedures document was created to leverage data and to inform City's network and strategic planning teams in Q2 2019.
7	City Council request the Chief Information Officer to ensure that the Strategic Technology Roadmap identifies opportunities for harmonizing lifecycle management and standardizing technologies in Information Technology infrastructure in order to achieve operational efficiencies, reduce costs, and source assets strategically. ***High priority***	Technology Services Division has created a formal Intake Group review process, which enables a centralized evaluation of all work requests coming to TSD. Intake Group determines if the work request can be fulfilled by normal operational processes or if it is new functionality. Intake process is enabled through ServiceNow Demand Management Module. The process document and extract from the tool (ServiceNow) is attached as evidence. All the new functionality initiatives are sent to Enterprise Architecture Review Board (EARB). EARB is a decision making body to review and approve all architectures to ensure compliance with standards based enterprise architecture. Terms of Reference for EARB and the decision tracker are attached for review. EARB is included in the Project Gating process which is managed through TSD Portfolio Management Team. The project gating guidance document is attached as evidence. Setting up of Intake and EARB ensures that any new work request coming to TSD is assessed for lifecycle management and standardization of technology. It is an endeavor to achieve operational efficiencies and reduce IT footprint by early assessment and centralized view of all requests.
8	City Council request the Chief Information Officer to conduct periodic architecture reviews to strengthen security, eliminate redundancies, and identify opportunities to modernize the Information Technology environment.	1. Architectural reviews aimed at technology research, validation and strategy development for the purpose of eliminating redundancies and modernizing Technology environment have been incorporated into the Enterprise Architecture work plan in Q1 2020 and conducted throughout 2020. 2. Electronic Registry to track and report on technology reviews, technology research and validation initiatives and its statuses has been created. 3. The Enterprise Architecture Review Board (EARB) has been established in Q2 2020 with the purpose of identifying opportunities for modernization and optimization of City Technology environment, ensuring Technology Standard compliance, initiating specific Architecture Reviews, reviewing assessment outcomes and providing Architecture directions. The Standard Operating Procedure for the Architecture Review process has been created and formalized.
9	City Council request the Chief Information Officer to expedite efforts to mature its processes and capabilities to support Cloud services. ***High Priority***	Technology Services Division has developed IT Cloud Strategy and have been performing ongoing reviews of the projects through Cloud Architecture Review Board (CARB). TSD's Cloud First approach supported by IT Cloud Strategy along with Cloud Governance mechanism has ensured maturity in Cloud services.

No.	Recommendation	Management Comments as of October 1, 2021
10	City Council request the Chief Information Officer to ensure that all Information Technology business cases describe how the new Information Technology project or lifecycle management refresh aligns with the strategic technology roadmap; and include an evaluation of cloud versus on-premise solution.	New business cases have been designed and is piloted throughout 2021 for the purpose of better describing the alignment between business cases and corporate Strategy, Program roadmaps and Cloud strategy and a scoring matrix have been developed to quantitatively assess the alignment according to standardized criteria. Content within business case templates have been updated to closer align with Corporate security standards on the transmission, storage and/or processing credit card payment to the City's cardholder data environment as well as the review and approval of new requests by the City's PCI compliance team. The EARB has been established to govern the Enterprise Architecture review process based on organizational priorities including the Technology strategic plan. Architectural reviews aimed at technology research, validation and strategy development have been incorporated into the new business case submission process and underway in 2021. These reviews assess process, cloud vs. on-premise viability, standardized operating procedures, and artifacts for the purpose of eliminating redundancies and modernizing Technology environment. An Electronic registry was implemented to track and report on the statuses of business case reviews.
11	City Council request the Chief Financial Officer, in consultation with the Chief Information Officer, to develop a tool to communicate the total cost impacts (operating and capital) of Information Technology projects to provide clarity wherever increased operating budget pressures from cloud services are offset by savings in capital costs. ***High Priority***	1. The Cloud Cost Benefits Analysis Tool was developed in partnership by Technology Services Division and the Financial Planning Division Teams to communicate the Total Impacts (Operating & Capital) of Cloud proposed projects to provide clarity wherever increased operating budget pressures from cloud services are offset by savings. 2. The Cloud Computing Framework as published on the TECHweb (City Intranet) which provides guidance on the evaluation, acquisition, implementation and management of cloud computing services for the City of Toronto and applicable when adopting cloud services in the City includes the Cloud Cost Benefit Analysis Tool as a requirement. 3. To ensure this Tool is completed for all cloud service projects, it has been formally incorporated into the IT Procurement Process since November 22, 2019. The Information Technology Authorization Procurement Plan (ITAPP), which is the intake document for all citywide technology procurements and routed through I&T Division, also includes a section to provide information on the use of the Cloud Cost Benefit Analysis Tool prior to submitting the request to procure (Section 12-b-2).
12	City Council request the Chief Information Officer, to coordinate with the Chief Purchasing Officer on implementing category management	Technology procurements identified as part of Wave 1 corporate activity that commenced in early 2019 for implementing Category Management and Strategic Sourcing in the City.

No.	Recommendation	Management Comments as of October 1, 2021
	for the procurement of Information Technology equipment, services and solutions, utilizing the strategic technology roadmap to lower the total cost of Information Technology. ***High Priority***	Two strategic sourcing initiatives were completed in 2020: 1. One for a Managed Security Service Provider awarded in July - the procurement process commenced in the Technology Division but contract negotiations and award was done by the Office of the CISO once this section was set up as an independent division and the second for IT Professional Services (5 contracts awarded in October to preferred vendors and back up vendors) 2. Additional strategic sourcing opportunities identified through category profiling with timing to align with contract expiry dates and project milestone plans.
14	City Council request the Chief Information Officer to enhance the existing process to monitor and update Information Technology policies, procedures and standards on a periodic basis.	Policies: The high-level process is to develop the work plan for updating policies on an annual basis. The annual policies plan will be approved by the TSD Senior Management Team. Each update will engage relevant stakeholders and analyze possible changes. For policies, the City Manager Office's policy excellence approach will be used to determine when approvals are required in addition to the Chief Technology Officer. TSD has updated the TSD policy review process and published our policy review workplan in June 2021. This process has been followed to set review/revisions for existing TSD policies as well as new policies, which are added to the workplan. Both the process and the workplan are available under "Document Development" on the TSD policies webpage. Procedures & Standards: Annual review of Standards is conducted. This will identify Standards that are missing, to be updated or to be retired. TSD's Standards Framework is developed and approved by Enterprise Architecture Review Board. It lists the work plan for all technical standards.
15	City Council request: a. the City Manager forward this report to agencies and corporations for review; and b. the heads of the major agencies and corporations review the issues and recommendations included in this report and consider the relevance to their respective organizations for implementation.	Technology Services Division reached out to City Manager's Office for distribution of the memo. Due to pandemic, it was advised that Chief Technology Officer distributes the memo to all major Agencies and Corporations, as shared by City Manager Office. Basis advise from City Manager Office; Chief Technology Officer distributed the memo advising all major Agencies and Corporations to review the issues and recommendations included in the Audit Report in Oct 2020.

Report Title: Information Technology Infrastructure and Asset Management Review: Phase 2: Establishing Processes for Improved Due Diligence, Monitoring and Reporting for Effective IT Projects and Asset Management
Report Date: 6/28/2018

No.	Recommendation	Management Comments as of October 1, 2021
1	City Council request the Chief Information Officer to: a. Develop a process to ensure timely synchronization of IT asset purchases recorded in SAP with IT Asset Management (ITAM) System records. b. Expedite reconciliation of network assets and update them in the ITAM System. c. Develop secure communication mechanisms (or an alternate process) to allow for the update of segregated networks' IT assets in the ITAM System. d. Provide ITAM System access to other City divisions (where required) including adequate training to assist them in understanding the system. ***High Priority***	a. SAP and ITAM systems have been integrated to synchronize asset purchases with procedure to log Asset into database once purchased. b. HP Network Node Manager and ITAM System have been integrated to reconcile network devices with ongoing exception reporting activities with procedure to log Asset into database once purchased. c. Exceptions and Restrictions processes established. Validation is in-progress. d. Data collection within segregated networks are through Configuration Management and feed from Divisions. Access and Training provided to applicable Divisions per asset type based on their role and responsibility. Fire and Paramedics are segregated, and findings show that their assets were not found in the ITAM. A process has been established for reporting of these assets and will be operationalized by Q4, 2021.
3	City Council request the Chief Information Officer to develop a reporting mechanism and criteria for reporting to the Executive Modernization Committee and respective Executive Project Sponsors on project implementation delays and unused software licences with reports to include as a minimum: a. Accumulated financial impact of delays. b. Unused assets, licences and solutions. c. Forgone benefits as a result of project implementation delays. d. Plans in place to mitigate the impact of delays. ***High Priority***	In 2020, updates were made to the Capital project Change Requests and On Hold/Cancellation forms to ensure greater accountability with project implementation delays, financial impacts and mitigation strategies. In addition, monthly Project Status reporting forms were updated to provide clarity on the status of project health and provide greater details for mitigating projects 'back on track'. Similarly, monthly and quarterly Variance Reports for monitoring spend, commitments in place, status updates, timing, project year end spend and any additional relevant commentary were developed.

No.	Recommendation	Management Comments as of October 1, 2021
4	City Council request the Chief Financial Officer to coordinate with the Executive Director of Human Resources and Chief Information Officer to: a. Expedite the adoption of the SAP Employee Self-service solution throughout the City to maximize licence use and save costs incurred from printing and distribution of pay stubs. b. Review the existing IT environment to evaluate options to allow staff that do not have a work computer to have access to Employee Self-service solution. ***High Priority***	a) Increased adoption of employee self-serve by rolling out Employee Self Service (ESS) to all Union Staff with Novell IDs, access to a City computer and printer. Implementation took place in September, 2019. Employees can access their T4 and time bank balances Online. b) The Employee Access Management technology architecture proposal that outlined the technology to enable employee external access to the employee self service portal was presented to the Enterprise Architecture Review Board (EARB) July 9, 2020. The EARB, as the Governance body accountable for Enterprise Architecture directions, has directed the Office 365 implementation project to include in its scope the roll out of the recommended employee access management technology (Microsoft Azure AD Premium P1) to all City employees, including employees without City-issued devices.
5	City Council request the Chief Information Officer to conduct an assessment of the City's existing physical servers for identification of opportunities for adoption of cloud services and/or virtualization. ***High Priority***	TSD has completed an assessment of the City's existing physical servers in Q4 2020 to identify the opportunity for adoption of cloud services or virtualization and can be considered as Fully Implemented.
6	City Council request the Chief Information Officer to implement ongoing monitoring of cloud consumption levels by divisions to ensure any necessary adjustments to the service delivery model are identified and implemented on a timely basis to avoid incurring excessive costs. ***High Priority***	Cloud consumption controls and process is an ongoing process and are being followed since Q4 2017, and can be considered as Fully Implemented.
7	City Council request the Chief Information Officer to formalize criteria to identify critical network assets to be covered by the corporate support and maintenance contract and communicate to the responsible divisions the advantages of inclusion in the City contract. ***High Priority***	Guideline has been published on TECHWeb to assist Divisions to determine criteria to identify devices to be covered by the Corporate network devices maintenance contract.
8	City Council request the City Manager to forward this report to the major agencies and corporations for their review and consideration of the relevance of the recommendations to their respective organizations.	Technology Services Division reached out to City Manager's Office for distribution of the memo. Due to pandemic, it was advised that Chief Technology Officer distributes the memo to all major Agencies and Corporations shared by City Manager Office. Basis advise from City Manager Office; Chief Technology Officer

No.	Recommendation	Management Comments as of October 1, 2021
		distributed the memo advising all major Agencies and Corporations to review the issues and recommendations included in the Audit Report in Oct 2020.

Report Title: Information Technology Projects Implementation: Information Privacy and Cybersecurity Review of Human Resource System
Report Date: 02/03/2021

No.	Recommendation	Management Comments as of October 1, 2021
2	City Council request the Chief Technology Officer to enhance the City's incident response process by: a. ensuring that all incidents are logged in a consistent manner and addressed and communicated to the appropriate stakeholders in a timely manner; b. actively monitoring remediation actions and ensuring that processes are in place to test the post-remediation environment; c. coordinating with the City Clerk to integrate the privacy incident response process with the Office of the Chief Information Security Officer's Cyber Incident Response Plan and the Technology Services Division's Major Incident Management Process; and d. integrating the applicable sections of the Technology Services Division's Major Incident Management Process into the Office of the Chief Information Security Officer's Cyber Incident Response Plan. City Council request the Chief Technology Officer to consider the actions in Part 3 above in addition to the previous recommendation in the supplementary report (June 19, 2019) from the Auditor General headed "Establishment of City Wide Cyber Security Breach Incident Management Procedures Required" (Item 2019.AU3.12a). ***High Priority***	TSD has an Enterprise IT Service Management (ITSM) Process that follows the IT Infrastructure Library (ITIL) v3 framework. This process includes incident and problem management resolution activities that includes cyber-related incidents. The processes were built in collaboration with the Office of the CISO. This process includes a detailed incident response process that is governed by a Security Operations Centre that is chaired by the office of the CISO. To further enhance the process, CTO will ensure: a. Mandatory compliance of critical systems with the ITSM process including (not limited to) incident logging, stakeholder communication, tracking remediation actions, testing post-remediation environment, The City Clerk's privacy incident response plan will be integrated with the Office of the CISO's Cyber incident response plan and Technology Services Division's Major Incident Management process.

Service Area: Finance and Treasury Services

Division: Financial Planning

Report Title: Financial Planning Analysis and Reporting System (FPARS) - A Large Scale Business Transformation/Information Technology Project
Report Date: 05/02/2013

No.	Recommendation	Management Comments as of October 1, 2021
7	City Council request the Deputy City Manager and Chief Financial Officer, the Director, Financial Planning and the Chief Information Officer to ensure that upon project completion, a final "close-out" report is submitted to City Council. Such reports should include comparisons of budget to actual timelines, costs, actual benefits achieved and where applicable, a description of anticipated benefits not realized. ***High Priority***	The FPARS close-out report (2021.GL22.17) was adopted by GGLC on April 26, 2021.

Division: Revenue Services

Report Title: Audit of Water Billing and Collection- Phase 1: Overdue Water Account Collections Require Strengthening
Report Date: 02/17/2016

No.	Recommendation	Management Comments as of October 1, 2021
2	City Council request the Director, Revenue Services, to develop a report to identify missing information in water accounts and ensure accounts are updated. ***High Priority***	This item is deemed completed by the Division and evidence has been provided to staff in the AG's Office. Furthermore, AG staff and Revenue Services' staff met to review these items in detail and detail to substantiate implementation was provided.
3	City Council request the Director, Revenue Services, to develop criteria for assignment of long overdue accounts to third-party collection services. Assignments should be tracked and collection agency performance should be monitored. ***High Priority***	Fully Implemented - This requirement is fully implemented pending AG's verification.
6	City Council request the Director, Revenue Services, to periodically review all accounts with outstanding water account balances that do not have a corresponding property tax	Fully Implemented - This requirement is fully implemented pending AG's verification.

No.	Recommendation	Management Comments as of October 1, 2021
	roll and ensure missing tax roll information in the water billing system are investigated and resolved. ***High Priority***	
8	City Council request the Director, Revenue Services, to develop a process for periodic review of overdue accounts with "Do Not Transfer" status to ensure that these accounts are followed-up and their collection efforts are expedited. Specific collection approaches should be developed to improve collections on overdue accounts for each type of account holder or owner. ***High Priority***	Fully Implemented - This requirement is fully implemented pending AG's verification.
11	City Council request the Director, Revenue Services, to ensure bills for new accounts and final bills for accounts that are being closed are issued and collected on a timely basis. Benchmarks for expected timelines for issuing bills upon creation or closure of accounts should be developed, with performance against the benchmarks monitored and any significant deficiencies resolved. ***High Priority***	Fully implemented. This item is deemed completed by the Division and evidence has been provided to staff in the AG's Office. Furthermore, AG staff and Revenue Services' staff met to review these items in detail and detail to substantiate implementation was provided.
12	City Council request the Director, Revenue Services, to develop a formal dispute resolution process and reporting criteria for disputes that remain unresolved for an extended period of time. The process should also include communication to clients for payment of current dues while the disputed amounts are being resolved.	Fully implemented. This item is deemed completed by the Division and evidence has been provided to staff in the AG's Office. Furthermore, AG staff and Revenue Services' staff met to review these items in detail and detail to substantiate implementation was provided.
13	City Council request the Director, Revenue Services, to review existing outstanding balances for inactive accounts and develop a strategy to collect these accounts. ***High Priority***	Fully Implemented - This requirement is fully implemented pending AG's verification.
14	City Council request the Director, Revenue Services, to review credit balances for inactive accounts and	Fully implemented - This requirement is fully implemented pending AG's verification. All credits for inactive utility

No.	Recommendation	Management Comments as of October 1, 2021
	coordinate with the Deputy City Manager and Chief Financial Officer, and the City Solicitor with a view to evaluating whether credit balances in 'Inactive Accounts' can be transferred to revenue. ***High Priority***	accounts for years 2019 and prior have been transferred to suspense. Completed Mar 23 2021
15	City Council request the Director, Revenue Services, to review practices at other municipalities relating to treatment of small balances for inactive accounts and develop criteria to clean-up such accounts.	Fully implemented. This item is deemed completed by the Division and evidence has been provided to staff in the AG's Office. Furthermore, AG staff and Revenue Services' staff met to review these items in detail and detail to substantiate implementation was provided.
19	City Council request the Director, Revenue Services, to review the recommendations in this report and where applicable implement similar processes for collection of overdue solid waste management accounts.	Fully Implemented - This requirement is fully implemented pending AG's verification.

Division: Pension, Payroll & Employee Benefits

Report Title: Management of the City's Long-Term Disability Benefits Phase One: Improving City Management to Address Growing Trends in Long-Term Disability Benefits
Report Date: 10/6/2015

No.	Recommendation	Management Comments as of October 1, 2021
4	City Council request the Executive Director, Human Resources Division, to develop and track performance indicators for assessing and continuously improving the City's return to work process for employees in receipt of Long-Term Disability benefits. ***High Priority***	Completed. The new Quatro Safety module for Non-occupational illnesses was successfully launched on Dec 2020. Final testing and launch of the Quatro Safety module delayed by COVID-19. Completion in Dec 2020.
6	City Council request the Executive Director, Human Resources Division, to explore ways to further enhance staff awareness and knowledge of early intervention and accommodation for employees with health issues, including an assessment of alternate training delivery methods. ***High Priority***	Final testing and launch of the Quatro Safety module delayed by COVID-19. Completion in Dec 2020.

Report Title: Management of the City's Long-Term Disability Benefits Phase Two: Interim Report on the Approval and Monitoring of Claims
Report Date: 06/30/2016

No.	Recommendation	Management Comments as of October 1, 2021
2	City Council request the Treasurer to assess, within the framework of Human Rights and Privacy legislation, the feasibility and appropriateness of requiring the City's Long-Term Disability (LTD) Benefits Administrator to ensure all new mental and nervous disorder claims, and claims in which the diagnoses change to mental health and nervous disorders, are supported by medical reports from specialists (Psychiatrist or Psychologist) prior to or soon after the claim approval to assess claimants' return to work potential and accommodation needs.	Legal opinion received stating the implementation of Recommendation is not advisable when viewed from a human rights framework. Such a policy creates a barrier to accessing or continuing LTD benefits for individuals with mental health disabilities that is not present for individuals with physical disabilities.

Report Title: 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
Report Date: 10/13/2016

No.	Recommendation	Management Comments as of October 1, 2021
7	City Council request the Executive Director, Human Resources to review the City's current short term disability management program for early and pro-active intervention opportunities, to reduce the risk of employees progressing to Long Term Disability leave.	Final testing and launch of the Quatro Safety module delayed by COVID-19. Completion in Dec 2020. Early intervention protocols and training to be launched in conjunction with the Quatro Safety module implementation. Early intervention returns to work requirements established in collective agreement 2020.
8	City Council request the Executive Director, Human Resources to review the existing return to work processes for employees on Long Term Disability leave with a view to improving the return to work success rate and turnaround time.	The actions to respond to the AG recommendations have been completed with the launch of the Non-Occupational Module of the Quatro System. Documentation about the functionality of that system as well as metrics that will allow for performance measurement is complete. Also, as documented previously all aspects of the RTW processes were reviewed between PPEB, HR and Manulife. The document demonstrating that was provided. Nothing is outstanding. Given that the period of time for LTD definition change is two years and the system launched last December there would not be any data as yet to measure. In any case the actions to respond to the recommendations are complete.
10	City Council request the Executive Director, Human Resources to develop a tracking system to monitor the City's work search efforts for employees returning from Long Term	Final testing and launch of the Quatro Safety module delayed by COVID-19. Completion in Dec 2020.

No.	Recommendation	Management Comments as of October 1, 2021
	Disability leave and identify improvement opportunities.	

Report Title: Supplementary Report to the Auditor General's Phase One Report: "The City Needs to Ensure Adequate Detection and Review of Potentially Excessive and Unusual Drug Claims"
Report Date: 6/13/2017

No.	Recommendation	Management Comments as of October 1, 2021
5	City Council request the Treasurer to ensure that the City's benefits administrator records the necessary prescriber and pharmacy information from paper claims, and has in place effective monitoring and tools for analysis of claim patterns accounting for both electronic and paper submissions.	The city's benefits administrator provided a comprehensive overview of the monitoring tools used to analyse claim patterns for electronic and paper claims. The benefits administrator recently advised a breakdown of the number of prescriber and pharmacy paper claims would be a significant undertaking and cannot be accommodated.

Report Title: Continuous Controls Monitoring Program: Opportunities to Reduce Cost of Dental Benefits
Report Date: 10/8/2020

No.	Recommendation	Management Comments as of October 1, 2021
1	City Council request the Controller in consultation with the Benefits Plan Administrator, Chief People Officer and the City Solicitor to undertake a review of dental benefit plan coverages and industry standards and best practices to consider opportunities for changes to the City's coverage to provide cost effective dental benefits. A process should be established for: a) Consultation, on a periodic basis, with industry experts and the benefits plan administrator to identify industry standards and acceptable practices for dental benefits coverage limits, particularly in areas where use by the City's plan members is significantly higher than industry standards or benchmarks; and b) Recommending reasonable maximum plan coverages for the appropriate services, such as the benchmark averages provided by the benefits plan administrator and examples provided by the Auditor	In 2019 City engaged a Benefits consultant to conduct a diagnostic review. The resulting report was referenced in the formulation of the Bargaining Strategy used in the 2020 Collective Bargaining (this report was previously provided to the AG). Dental coverage levels are negotiated benefits. The City will continue to table cost savings initiatives at future union negotiations.

No.	Recommendation	Management Comments as of October 1, 2021
	General. Consideration for special circumstances, should be provided, where necessary. The identified cost saving opportunities should also be considered for other benefit plans and implemented across the City and its Agencies and Corporations. ***High Priority***	
2	City Council request the Controller in consultation with the Benefits Plan Administrator to review the identified exceptions and select the instances (outliers) that require a detailed review including obtaining records from the service providers. Results of the review should be documented for corrective actions. These actions may include: a) recovery of cost where applicable, b) communicating instances with practitioners/service providers and patients, c) identifying potential new systematic controls and developing management information reports for ongoing monitoring. Any findings and realized savings should be documented to inform future Benefit Plan design.	City benefits provider did a comprehensive review of the steps taken, no issues has been identified and their findings are that they are satisfied.
4	City Council request the City Manager to forward this report on as needed basis to selected Agencies and Corporations and request that they review and consider implementing similar controls recommended in this report that are relevant to their respective organizations.	Director of PPEB Benefits communicated the AG Oct 2020 report to all agencies. In addition, a high-level session was held on Dec 7, 2020 to address any questions.

Division: Purchasing & Materials Management

Report Title: Strengthening Enforcement of the Fair Wage Policy
Report Date: 10/13/2016

No.	Recommendation	Management Comments as of October 1, 2021
2	City Council request the Director, Purchasing and Materials Management Division, in	Subcontracting procedures have been developed and communicated to the division from the Chief Purchasing Officer. The procedures were developed in consult with

No.	Recommendation	Management Comments as of October 1, 2021
	consultation with the Manager, Fair Wage Office, to consider enhancements to current contract management procedures such that: a. Guidance is provided on the need for collaboration and timely communication to the Fair Wage Office of any contract issues that could present fair wage implications; b. A process be implemented to increase divisional contract management staff's awareness of the fair wage requirements that reinforces collaboration with the Fair Wage Office.	the Manger, Fair Wage Office. The procedures provide a process by which the Fair Wage Office is notified by the client division of changes made to Subcontractors while a project is under way. The procedures have been incorporated into the Fair Wage Office procedures manual.
4	City Council request the Manager, Fair Wage Office, to implement processes that ensure adequate evaluation of multiple violations in accordance with the Fair Wage Policy and internal Office guidelines; such analysis to be documented and retained in the investigation files, and recommendations for disqualification be reported in a timely manner.	Contravening vendors have their violation history recorded and checked to search for multiple violations. Summaries of case files are detailed with this to ensure this process was completed. This ensures that multiple violations are reviewed and recommendations to disqualify can be made in a timely fashion.
8	City Council request the Manager, Fair Wage Office, to systematically track complaints received by the Office and the related complaint information through an intake system. In developing or acquiring the intake system, the Office should consider consulting the City's Accountability Offices to assess the feasibility of leveraging the existing systems being used by these Offices.	Complaints received by the Fair Wage Office are recorded in the Fair Wage Information System (FWIS). The full investigation file is uploaded into FWIS (pending any storage shortages).
10	City Council request the City Manager, to forward this report and the Fair Wage Policy to the City's major agencies and clarify the applicability of the Policy requirements to these agencies.	The Fair Wage Office in conjunction with the City Manager's Office and Legal Services have prepared communication to be sent to the City's Major Agencies on behalf of the Chief Procurement Officer in early May of 2021. Agencies are reminded of their responsibilities to ensure vendors maintain compliance with the policy and to seek information from the Fair Wage Office as needed.
11	City Council request the Manager, Fair Wage Office, to forward its Council approved Annual Reports and vendor disqualification information to the City's major agencies.	A letter has been sent out to the City's agencies from the Chief Purchasing Officer on Feb 24, 2021 that speaks to the Auditor General's report. The letter articulates Agencies' responsibilities regarding the vendor compliance, provided a copy of the 2019 Annual report and links to the Fair Wage Policy and Suspended and Disqualified vendors. The letter indicates that agencies may contact the Fair Wage Office as needed.

Report Title: Audit of Interface Invoice Payments - Improving Contract Management and Payment Processes
Report Date: 6/18/2019

No.	Recommendation	Management Comments as of October 1, 2021
9	City Council request the Chief Information Officer to develop policies and procedures to review SAP access for divisions so that they can periodically review whether staff access to systems is appropriate, and make any necessary changes in a timely manner.	Process has been implemented by the SAP Service Center to review and update user access with Divisional partners on a recurring basis. This process will be managed through assigned Service Requests to Divisional partners to track review, tracking though recurring divisional partner meetings and through monitoring of changes resulting from the review. The first cycle of this review is nearing completion with a review, update and completion rate of 99.4%.
11	City Council request the General Manager, Fleet Services, to take the lead in: a. developing a periodic review process with the Vendor on competitive pricing of parts that are being supplied to the City. A criteria should be developed to have adequate parts covered under each review. Results of price adjustments should be documented after each review; b. developing a process to approve new parts prices in the system; c. co-ordinating the auto parts price management processes with other City divisions for their review and implementation.	Fleet Services has developed and implemented processes to periodically review vendor competitive pricing and verify new parts pricing. Processes have been shared with other user Divisions utilizing the parts supply contract (Fire & Paramedics) via a meeting held on 07 July 2021
12	City Council request the General Manager, Fleet Services, to develop processes: a. to reconcile auto parts purchases, returns and prices between the City's inventory system and the vendor's billing system on an ongoing basis. b. to resolve reconciliation issues in a timely manner and only those invoices should be paid that reconciles with the City records. ***High Priority***	Reconciliation of auto parts purchases has been successfully implemented and final adjustments enabled in FMIS. The dispute and resolutions resulting from reconciliation is currently being tracked effectively. A new contract with the same vendor is currently being developed incorporating lessons learned and will be in place by Q4, 2021.
13	City Council request the General Manager, Fleet Services, to review price and quantity variances identified during this audit. Any overpayments and/or outstanding credits identified should be	Overpayments and outstanding credits have been recovered from the vendor. Controls in place to successfully monitor and manage any potential variances.

No.	Recommendation	Management Comments as of October 1, 2021
	recovered from the vendor. Reasons why these variances occurred should be documented and appropriate controls implemented.	
14	City Council request the Director, Real Estate Services, to develop a process for updating properties owned or leased by the City including changes to the ownership in a central database. The database should be used to reconcile addresses with the hydro invoice payment system on a periodic basis, and any hydro services identified as not related to the City should be terminated. ***High Priority***	The following processes and/or system enhancement have been implemented to improve integration between Real Estate Services (RES) and the Energy Management Team (EMT). - Location attribute data in EnergyCap Place records have been updated to reference SAP land and building records (where applicable). This would exclude municipal road allowances or unmetered hydro loads where multiple services are under one account. This enables the ability to cross-reference / merge data between the two systems, and enables two key processes outlined below. - An automated job has been developed that identifies any new land or building assets created in SAP, and sends a notification the next business day to EMT with details about the new SAP record(s). This provides EMT with the location attribute data they require to cross-reference EnergyCap Place records and SAP land/building records. This process was implemented in Q2-2020. - An automated job has been developed that monitors updates made to SAP land and building assets (owned and lease). When there is an asset status change (e.g. asset was sold/disposed) and the asset is associated to EnergyCap utility account(s), a notification email will be sent to EMT the next business day. EMT will then review the details and take appropriate action with respect to the utility account(s). This process was implemented in Q2-2020. - The EMT will continue to update records with applicable SAP data as part of their ongoing processes.
15	City Council request the Director, Environment and Energy Division, to perform a one-time validation of those accounts that do not have a specific service address, with respective divisions and establish a baseline for future validation. ***High Priority***	Divisions were provided with lists of unmetered services and asked to verify the services. The Energy Management Team is in the process of addressing any services that require disconnection. Divisions are reminded via a monthly email to review their list of services and report any changes or errors.
17	City Council request the General Manager, Facilities Management Division, to develop a process to monitor demand for City-owned transformers in order to ensure appropriate credits are received when credit thresholds are achieved.	The list of accounts with eligible transformers will be used to complete a process to review eligibility for the Transformer Allowance. The document 'Transformer Allowance Eligibility Process' details the requirements for the Transformer Allowance and the process for identifying accounts for eligibility. This process will be run on a quarterly basis.

Service Area: Infrastructure and Development

Division: Municipal Licensing and Standards

Report Title: Municipal Licensing and Standards, Investigation Services Unit - Efficiencies Through Enhanced Oversight
Report Date: 01/30/2013

No.	Recommendation	Management Comments as of October 1, 2021
1	City Council request the Executive Director, Municipal Licensing and Standards to: a. review and, where appropriate, amend individual and organizational performance objectives particularly those pertaining to emergency complaints. b. develop a quality assurance program to ensure that there is an ongoing review of staff's performance against objectives. c. ensure that appropriate action is taken to address performance which does not meet the established standard. ***High Priority***	A and c are complete. Update on b: SOP, "Urgent Response & Oversight", for handling emergency complaints for Adequate heat, abandoned appliances and pool enclosures has been written and is being finalized. The SOP outlines procedures for management oversight which includes being copied on emergency cases sent to officers to allow them to follow-up until it is closed by an officer. Related Guide on the IS Priority Response Model/Operation Support Unit and SOP Operation Support Unit completed in Q3 with WebEx training targeted for Q4. Due to COVID-19, Investigation Services is enforcing the Province of Ontario emergency orders, therefore the completion of the SOP to address this recommendation will be pushed to Q4 2020. This recommendation is now completed: Standard Operating Procedures (SOPs), "Bylaw Enforcement Officers Priority Response & Issuance of Notices, Orders and Charges (IS-017)" and "Notebooks and Case Management (IS-010)", were completed and uploaded to ML&S BookIt! in October and November 2020. Upon release of the SOPs, Managers/Supervisors reviewed the SOPs with their staff during their tailgate meetings. The SOPs were also uploaded into ELI in the form of a self-taught e-learning modules, and all BEOs were required to complete their own independent review of the SOPs.
2	City Council request the Executive Director, Municipal Licensing and Standards to: a. develop and document organizational expectations for recording the progress and closure of investigations. b. develop a management oversight process to ensure that policies and procedures and expectations are complied with. Particular emphasis be placed on the review of all emergency related complaints. The oversight process include appropriate levels of documentation	A and c are complete. Update on b: SOP, "Urgent Response & Oversight", for handling emergency complaints for Adequate heat, abandoned appliances and pool enclosures has been written and is being finalized. The SOP outlines procedures for management oversight which includes being copied on emergency cases sent to officers to allow them to follow-up until it is closed by an officer. Related Guide on the IS Priority Response Model/Operation Support Unit and SOP Operation Support Unit completed in Q3 with WebEx training targeted for Q4. Due to COVID-19, Investigation Services is enforcing the Province of Ontario emergency orders, therefore the completion of the SOP to address this recommendation will be pushed to Q4 2020.

No.	Recommendation	Management Comments as of October 1, 2021
	and evidence of supervisory approval. c. develop a process to ensure that investigations are assigned to appropriate staff with particular emphasis on reallocating files from staff who are absent for significant periods of time. ***High Priority***	This recommendation is now completed: Standard Operating Procedures (SOPs), "Bylaw Enforcement Officers Priority Response & Issuance of Notices, Orders and Charges (IS-017)" and "Notebooks and Case Management (IS-010)", were completed and uploaded to ML&S BookIt! in October and November 2020. Upon release of the SOPs, Managers/Supervisors reviewed the SOPs with their staff during their tailgate meetings. The SOPs were also uploaded into ELI in the form of a self-taught e-learning modules, and all BEOs were required to complete their own independent review of the SOPs.

Division: Solid Waste Management

Report Title: Review of the Green Lane Landfill Operations - Management of Contracts Needs Improvement
Report Date: 06/28/2018

No.	Recommendation	Management Comments as of October 1, 2021
2	City Council request the General Manager, Fleet Services and the Chief Transformation Officer to consult with City Divisions with major fleet intensive contracts, to determine if there is any opportunity to realize savings by taking advantage of bulk fuel purchase agreements and report to the Government Management Committee.	Fleet Services has completed a cost-benefit analysis and it has been determined that there is no saving opportunity could be realized by including contractors under the City's bulk fuel contract.

Division: Toronto Fire Services

Report Title: Toronto Fire Services - Improving the Administration and Effectiveness of Firefighter Training and Recruitment
Report Date: 09/16/2013

No.	Recommendation	Management Comments as of October 1, 2021
25	City Council request the Fire Chief and General Manager, Fire Services Division, to develop and implement a records management policy. The policy should include, but not be limited to: a. Ensuring standard operating guidelines dealing with records management practices and procedures are consistent and align with City policies; and	In 2019, Toronto Fire Services (“TFS”) seconded a project team (independent from reporting structures within training) to conduct a process mapping and improvement project regarding internal training records. As part of this project, the standard operating guidelines pertaining to training records management policy were reviewed and tested to ensure compliance.

No.	Recommendation	Management Comments as of October 1, 2021
	b. Ensuring standard operating guidelines are complied with, such as obtaining and maintaining all required documentation on file. ***High Priority***	
26	City Council request the Fire Chief and General Manager, Fire Services Division, to develop and implement a quality assurance process to verify the completeness, accuracy, and consistency of training records and ensure internal guidelines are followed. ***High Priority***	In 2019, TFS seconded a project team (independent from reporting structures within training) to conduct a process mapping and improvement project regarding internal training records. As part of this project, the quality assurance elements of the business process mapping pertaining to the training records management policy were reviewed and tested to ensure compliance.
31	City Council request the Fire Chief and General Manager, Fire Services Division, to ensure controls are implemented that provide for timely, complete, and accurate data entry. Further, controls should include a data entry verification process. ***High Priority***	In 2019, TFS seconded a project team (independent from reporting structures within training) to conduct a process mapping and improvement project regarding internal training records. As part of this project, TFS analyzed the controls currently in place for data verification of training records and were validated to ensure training record data flows are robust.

Division: Toronto Water

Report Title: Improving the Effectiveness of the Basement Flooding Protection Subsidy Program
Report Date: 10/13/2017

No.	Recommendation	Management Comments as of October 1, 2021
1	City Council request the General Manager, Toronto Water, to periodically review: a. the Basement Flooding Protection Subsidy Program's objectives, intended outcomes and the value of the Program; b. how long the Subsidy Program should continue to be made available to the public and whether the funds and administrative resources should be repurposed to fund other areas of high priority for Toronto Water; and	Recommendation 01a, 01b and 01c have been completed and implemented. Toronto Water engaged an independent consultant to review and determine the value and long-term direction of the Basement Flooding Protection Subsidy Program ("BFPSP"). As a result, a report entitled "Long-Term Direction for the Basement Flooding Protection Subsidy Program" report was issued. <u>Recommendation Response 01a:</u> Reviewing the Toronto Water's Strategic Plan (2020-2030) it was confirmed that there is strategic alignment between the BFPSP and the strategic plan. Toronto has further clarified the following BFPSP objectives, intended outcomes and value of the program. i) BFPSP Objectives:

No.	Recommendation	Management Comments as of October 1, 2021
	c. whether potential changes to the subsidy amount and the eligibility conditions are required.	• Promote homeowner awareness about flooding risk and prevention • Establish homeowner accountability for flooding prevention • Incent voluntary flood prevention planning by the homeowner • Reduce the risk of basement flooding in participating homes ii) BFPSP Intended Outcomes: • Increased public awareness about basement flood risk and methods of flood prevention • Reduce water flow into sewage system from participating home iii) BFPSP Value • Property Owners: receive a financial benefit which provides an additional level of protection to address flooding risk, and as a result minimize the economic impact, employment disruptions and longer-term impacts associated with flooding • Toronto Water: Program contributes to addressing flooding risk, reducing peak and demand peak flooding, aligns with Toronto Water strategic goals, and provides a proactive approach to minimize internal operating impacts • City of Toronto: benefits from increasing public perceptions that the municipality is providing additional services to assist homeowners in reducing their flooding risk <u>Recommendation Response 01b:</u> The BPFSP should continue as historical performance measures and storm event comparisons have confirmed its ability to contribute to the intended outcomes identified in the Toronto Water Strategic Plan. As a result, the Program will continue until there is either a change in strategic direction, or an alternative flooding subsidy program is introduced which assumes the role of addressing flooding risk at the property owner specific level. Toronto Water has introduced periodic reviews as the means to reconfirm and validate the BFPSP identified need. The next periodic review will take place in at the midpoint review of the Toronto Water Strategic Plan in 2025 unless superseded by a significant storm event or change in strategic direction. Program funds and administrative resources should not be repurposed to other areas as the BFPSP remains a high priority for Toronto Water. <u>Recommendation Response 01c:</u> Changes to the BFPSP subsidy amount and the eligibility conditions are not required at this time. Conducting a

No.	Recommendation	Management Comments as of October 1, 2021
		jurisdictional scan of municipalities across Canada has confirmed there is no need to modify existing BFPSP subsidy or eligibility conditions. The BFPSP is currently alignment to best practices identified in this assessment.
2	City Council request the General Manager, Toronto Water, to establish Program milestones and performance measures based on the level of subsidy awareness achieved or expected timelines for phasing out the Subsidy Program as stages of infrastructure projects are completed.	Recommendation 02 has been established. Toronto Water engaged an independent consultant to review and determine the value and long-term direction of the BFPSP. As a result, a report entitled "Long-Term Direction for the Basement Flooding Protection Subsidy Program" report was issued. Three (3) BFPSP Program milestones and performance measures have been identified which aligns to the Programs scope and role, and voluntary nature of the Program. These milestones are: • BFPSP Strategic Alignment. Toronto Water has implemented formal periodic reviews in order to identify BFPSP performance and ensure continued value to property owners, and alignment to the Departments strategic goals and priorities. • BFPSP Awareness and Education. Toronto Water has implemented an education and engagement program with specific BFPSP communication milestones to increase the public's understanding of this Program. The following provides the minimum communications milestones: o Specific BFPSP target audience communication plans developed, implemented and assessed o Participation at requested events (i.e. open houses, public events, Council requests) to communicate, and bring awareness to the BFPSP • BFPSP Effectiveness Rate. Toronto Water will conduct an effectiveness review after each significant storm event in order to measure, identify and confirm significant milestones of the overall Program. This will facilitate the identification of and development of target effectiveness rate for all at risk neighbourhoods.
3	City Council request the General Manager, Toronto Water, to periodically track and analyze data on reported basement flooding incidents against data related to the Basement Flooding Protection Subsidy Program to: a. identify whether homeowners directly impacted by basement flooding are participating in the Subsidy Program;	Recommendations 03a, 03b and 03c have been implemented. Toronto Water has implemented several assessments which aim to track and analyze data associated with basements. The most significant assessment is the BFPSP Program Impact and Effectiveness Report which is conducted after each significant storm event. This report has enabled Toronto Water to identify homeowner participation, role of the BFPFP in preventing basement flooding, and to determine any trends or emerging issues. Recommendation Response 03a:

No.	Recommendation	Management Comments as of October 1, 2021
	b. assess if the Subsidy Program has played a worthwhile and effective role in preventing basement flooding in the City; and c. determine recurring trends, emerging issues and training needs.	Homeowners directly impacted by basement flooding are participating in the BFPSP. From the 2018 Effectiveness Report Toronto Water has identified the following key findings: There is a direct correlation between storm events and the number of applications received. A Neighbourhood Analysis has confirmed those residential properties directly impacted are participating. <u>Recommendation Response 03b:</u> The BFPSP has played a worthwhile and effective role in preventing basement flooding. Toronto Water has implemented several assessments which aim to track and analyze data associated with basements. The most significant assessment is the BFPSP Program Impact and Effectiveness Report which is conducted after each significant storm event. This report has enabled Toronto Water to identify homeowner participation, role of the BFPFP in preventing basement flooding, and to determine any trends or emerging issues. From the 2018 Effectiveness Report Toronto Water has identified the following key findings: Where a basement flooding device was installed the impacted neighbourhood (number of residential properties, number of protected homes, and service request with basement flooding protection devices was installed) had an effectiveness rate of 98-100%. <u>Recommendation Response 03c:</u> Toronto Water has identified in the 2018 Effectiveness Report recurring trends, emerging issues and training needs. This report has identified a number of key findings including: Projected annual Program uptake by property owners is between 10-15%. Incorporating formal BFPSP periodic reviews will further identify trends, emerging issues and training needs for Toronto Water.
4	City Council request the General Manager, Toronto Water, to establish an ongoing quality control process to identify and correct errors and omissions including system-based controls to validate data entry and protect key fields in the Residential Database.	Recommendation 04 has been completed and implemented. A BFPSP errors and omissions data reporter tool has been developed to help identify missing and inaccurate information within the Residential Database for basement flooding. Program staff have been trained on the BFPSP Data Reporter Procedure and the tool.
5	City Council request the General Manager, Toronto Water, to evaluate the costs and benefits of implementing an online application process for the Basement Flooding Protection Subsidy Program and maintaining electronic copies of subsidy application documentation in the Database.	Recommendation 05 has been completed and implemented. Toronto Water is developing an online application submission and storage system at this time for the Basement Flooding Protection Subsidy Program. A Cost Benefit Analysis framework has been included in the Toronto Water Web-form Development Business Solutions document. The front facing platform of the online application for BFPSP has been designed and is currently being tested with Program staff. The back-end/integration platform is in development.

No.	Recommendation	Management Comments as of October 1, 2021
6	City Council request the General Manager, Toronto Water, to review and clarify certain eligibility conditions of the Basement Flooding Protection Subsidy Program and assessment processes and ensure staff are appropriately trained on any revisions.	Recommendation 06 has been completed. Toronto Water engaged an independent consultant to review and determine the value and long-term direction of the BFPSP. As a result, a report entitled "Long-Term Direction for the Basement Flooding Protection Subsidy Program" report was issued. Toronto Water has reviewed the BFPSP eligibility conditions and have determined that no additional modifications are required at this time. This was support by a jurisdictional scan that was conducted of municipalities across Canada. The BFPSP is currently alignment to best practices identified in this assessment. To further clarify eligibility conditions and assessment processes the following process improvements were formalized to evaluate exceptional cases: • Property owner request for an exception in writing. • This extraordinary circumstance request cannot exceed 2 years from the date of the original application. • Property owner will provide documentation and evidence to validate the request to Toronto Water. • Additional information regarding the original application will be provided by Toronto Water and forwarded to the Supervisor, and overseeing Manager. • An initial assessment of the request will be made by the Supervisor, and presented to the Manager against the Program strategic intent, and documentation. • A decision will be made by the Manager on consultation with the overseeing Supervisor. • A documented decision will be provided to the Director, and the property owner • The decision and / or exception will be documented on file to the property. Program staff have been trained on the process described above with regards to exceptional cases. The process has been documented in the BFPSP Training Manual.
7	City Council request the General Manager, Toronto Water, to establish a reasonable timeframe for applicants to submit outstanding information and deny Basement Flooding Protection Subsidy Program applications not meeting this requirement.	Recommendation 07 have been completed as timeframes have been established for applicants. As a result, a report entitled "Long-Term Direction for the Basement Flooding Protection Subsidy Program" report was issued. Toronto Water has confirmed its eligibility requirements which requires property owners to submit BFPSP applications with all supporting information within one year of completion of the installation of the flood protection device. Toronto Water also recognizes there may be extraordinary circumstance which may prompt exceptional cases. In those instances, Toronto Water will require

No.	Recommendation	Management Comments as of October 1, 2021
		property owners to apply for the exception in writing within 2 years from the date of the original application. An online application will also be implemented to ensure consistency in review, application and eligibility.
8	City Council request the General Manager, Toronto Water, to: a. implement a risk-based approach to selecting sump pump installations for internal verification by Toronto Water staff; and b. evaluate the benefits of requesting all homeowners to submit photographs with their Basement Flooding Protection Subsidy Program applications.	Recommendation 08 has been implemented. <u>Recommendation Response 08a:</u> Communication with permit inspections for backwater valve device installation to informally confirm sump pump install where possible effective May 5, 2017. Sump pump verification visits will be scheduled by Customer Care staff and assigned to Water Service Technicians. Photo verification of sump pump installations will be emailed to Program staff and uploaded into the residential database. Program staff have metrics to direct the number of inspections including prioritizing new contractors. <u>Recommendation Response 08b:</u> BFPSP personnel have been requesting and accepting photos of sump pump installations since 2016 during the months of December through to March. In lieu of a site visit, the submission of photos for sump pump only installations selected for verification took effect June 20, 2017. Although the likelihood that a homeowner would submit fraudulent photos, and that the same photos would be submitted more than once to the City is low, a limited review of photos submitted to date was completed on August 14th, 2017 to identify whether any duplicates have been issued. No duplicates were found.

Division: Transportation Services

Report Title: Improving the Tendering Process for Paving Contracts
Report Date: 06/27/2016

No.	Recommendation	Management Comments as of October 1, 2021
5	City Council request the Director, Purchasing and Materials Management Division, in consultation with the City Solicitor, to develop and implement an effective policy to address potential risks arising from sub-contracting arrangements between competitive bidders.	A subcontractor procedure has been developed and implemented to mitigate potential risks arising from sub-contracting. The procedure addresses subcontracting at both the procurement stage and contract management stage.

Report Title: Audit of Winter Road Maintenance Program - Phase One: Leveraging Technology and Improving Design and Management of Contracts to Achieve Service Level Outcomes
Report Date: 10/14/2020

No.	Recommendation	Management Comments as of October 1, 2021
2	City Council request the City Manager, to: a. coordinate with Heads of Divisions for those using GPS technology, including Transportation Services, to ensure the contract with the City's GPS vendor meets the needs of the Divisions and City. b. forward this audit report to all other Heads of Divisions for those using GPS technology and centrally oversee that the City's Divisions are fully utilizing GPS technology and letting go of inefficient manual processes.	The Fleet Services Division ("FSD"), on behalf of the City Manager, has been in contact with City Divisions (including Transportation Services) and Agencies using telematics (GPS technology) to confirm telematics device reporting requirements and to ensure that the current vendor meets the City's overall needs. The report was forwarded to the relevant Heads of Divisions in January 2021.
12	City Council request the General Manager, Transportation Services Division, to coordinate with the City Manager to discuss and make improvements to the contract with the GPS vendor related to GPS repairs and turn-around time for devices.	Transportation Services Division has fully implemented Recommendation and is continuing to work with Fleet Services on improving the contract with the GPS vendor pertaining to GPS repairs. A procedure has been created and roles and responsibilities have been identified. This will be uploaded as part this Q2 submission.
15	City Council request the General Manager, Transportation Services Division, to provide additional training to ensure staff have an up-to-date and clear understanding of their roles and responsibilities, as well as strong knowledge of winter maintenance contract management policies and procedures.	Transportation Services Division has fully implemented this Recommendation and met all requirements including priority training for 107 staff in the Winter Program. This includes all Managers, Contract Administrators, Supervisors who have a role in managing contract, and unionized support staff who have a role in validating contractor payment information. The Division has also created the Contract Management Training Curriculum framework to direct further training efforts.
16	City Council request the General Manager, Transportation Services Division, to consult Legal services in relation to the approach to take on the definition and charging of standby payments for the remainder (two years) of the current contract cycle. ***High Priority***	Transportation Services Division has fully implemented this Recommendation by working with Legal Services Division to receive a confidential memo from Legal and submitting it to the AGO from the GM, Transportation Services in December 2020. Furthermore, in April 2021 Transportation Services received a letter from the Auditor General regarding the prospect of recovery of overpayments in prior years with respect to standby pay and on the implementation of terms and conditions in the contracts on a go forward basis.
19	City Council request the General Manager, Transportation Services Division, to perform a cost-benefit	Transportation Services Division has fully implemented Recommendation 19 by completing a cost-benefit review of various components of the winter road maintenance

No.	Recommendation	Management Comments as of October 1, 2021
	analysis of in-house versus outsourced delivery of its winter road maintenance program, to determine whether it would be beneficial or not to increase the level of in-house delivery.	program. This review assessed the operational, financial and service level impacts to either maintain or increase the level of in-house delivery for sidewalk and local road services and provided definitive outputs that will be addressed in the next round of winter contracts. Furthermore, in April 2021 Transportation Services received from the Auditor General Winter Road Maintenance Program–Phase 2 Analysis: Deploying Resources. The objectives of the Phase 2 analysis were to determine whether it would be more cost-effective to perform winter services in-house using City equipment and staff, and to identify efficiencies and potential cost savings using the contracted winter services model.
21	City Council request the General Manager, Transportation Services Division, to work with the GPS vendor to configure the: a. route completion report to provide accurate information, and develop other GPS reports for measuring contractor performance and service levels; and b. GPS system's geofencing feature to monitor contractors' adherence to their designated routes.	Transportation Services Division has fully implemented Recommendation and is continuing to work with the GPS vendor. From discussions with Geotab, the Public Works (GPS Portal) does not currently provide a route completion report. This reporting feature will become available once the new portal is setup. Currently, exception reports can be generated and reviewed. A procedure has been created and roles and responsibilities have been identified in order to manage this function. This will be uploaded as part this Q2 submission.
22	City Council request the General Manager, Transportation Services Division, to analyze legal claims information and 311 service requests on a regular basis to provide additional indicators of where contractor performance needs closer monitoring.	Transportation Services Division has fully implemented Recommendation. A procedure has been created and roles and responsibilities have been identified in order to manage the functions in the management response. This will be uploaded as part this Q2 submission.

CITY DIVISIONS
NO LONGER RELEVANT AUDIT RECOMMENDATIONS
(Not Verified by the Auditor General)

Service Area: Corporate Services

Division: Environment and Energy Office

Report Title: Review of the Energy Retrofit Program at Community Centres and Arenas
Report Date: 3/26/2012

No.	Recommendation	Management Comments as of October 1, 2021
3	City Council request the Director, Energy and Strategic Initiatives, to provide appropriate operations staff with detailed facility by facility reporting of energy savings achieved as a result of the Energy Retrofit Program. Where such savings have not met objectives, appropriate remedial action, where feasible, be taken to maximize energy savings. ***High Priority***	CREM has engaged with PFR and has had several discussions with them, however they are unable to fund any further updates or additions to the ERP-installed BAS systems. It has been determined that energy savings from the Energy Retrofit Program have not met the energy savings objectives. Therefore "remedial action" was proposed and executed in 48 of 61 buildings. The remedial action was having maintenance contracts in place for BAS systems, because the maintenance activities would remediate any energy savings losses from systems that were not being properly controlled. The remaining 13 sites still require maintenance contract coverage. Based on the following reasons, CREM is recommending changing the implementation status of this recommendation to "No Longer Relevant/ Not Applicable". 1) It has been over 12 years since the original ERP program was completed, and the intent of the recommendation was to maximize energy savings from the long-completed ERP program. Now, any energy savings from that program cannot be proven any longer and any unachieved energy savings cannot be realised with additional BAS system installations or with additional maintenance contracts. 2) The BAS systems installed during the ERP program are now approaching the end of service life (~15 years). Also, BAS technology has advanced significantly in the past decade. As those systems are coming up for renewal, it would be more cost effective to do a portfolio level technology upgrade than to install more stand-alone systems and create new maintenance contracts for near-end-of-service equipment. A more holistic BAS upgrade and replacement program across the PFR portfolio, one which replaces stand-alone BAS with integrated,

No.	Recommendation	Management Comments as of October 1, 2021
		modernized, and remotely-accessible ones would be more effective than installing the remaining 13 stand-alone systems previously recommended and identified in the site assessments. 3) As part of the Council approved City-Wide Real Estate service delivery model (2017.EX25.9), CREM will be centralizing real estate management and capital investments. This new service delivery model will allow CREM to standardize and update BAS systems in PFR buildings through the capital planning process. Once the PFR buildings are transferred to CREM's management, we can utilize standard CREM BAS specifications as the previously installed systems are outdated and do not conform to our current set of specifications. In addition, CREM has developed a City-wide carbon reduction plan that will further expand on the Energy Retrofit Program, reduce energy use and emissions for the City by 2050.
5	City Council request the Director, Energy and Strategic Initiatives, in consultation with the General Manager, Parks, Forestry and Recreation to review alternatives and implement effective support and maintenance of building automation systems. The alternatives should include: a. Centralized monitoring of building automation systems; b. stablishing in house building automation system expertise; c. Additional and ongoing training for staff responsible for monitoring and maintaining building automation systems; and d. Reviewing equipment not currently connected to each building automation system to determine if it would be advantageous to control the equipment through the building automation system. ***High Priority***	CREM has implemented part b) and c) of this recommendation but for the remainder of the recommendation part a) and d) are still outstanding and therefore CREM is recommending changing the implementation status to "No Longer Relevant/ Not Applicable". Part b of the recommendation has been completed. The Environment & Energy Division (EED) has established a team of 3 BAS experts who are providing technical support to PF&R Division staff. Part c of the recommendation has also been completed. Ongoing training is part of the services required in the BAS Maintenance/Service Contracts. PF&R is accountable to ensure that the provision of training is fully accessed to fulfil staff training needs. For part a) of the recommendation, a centralized monitoring of BAS would cost an estimated $1 million to connect the remaining 46 BAS systems to City network. These systems are now approaching the end of their service lives (~15 years), so connecting systems that are due to be replaced within the next few years to a central server would be a more cost-effective approach instead of a stand-alone project. CREM does not recommend connecting older and outdated equipment and then re-connect them once the BAS systems are replaced (modules used to connect the old equipment would most likely need to be replaced alongside with the BAS system itself) as this will likely double the cost. Therefore, CREM is recommending centralizing monitoring as part of capital replacement program. For part d) of the recommendation, CREM has reviewed building systems are not controlled by BAS but which could be connected to the existing BAS at PFR Arena sites. This should satisfy the recommendation

No.	Recommendation	Management Comments as of October 1, 2021
		requirements for those sites. In the recently awarded BAS Maintenance/Service Contracts, the scope of work includes conducting and reporting on the condition assessment of the existing BAS systems and equipment that could be connected to them. The reports (33 reports received) were reviewed by PF&R and EED BAS Team. Based on our evaluation, implementing the system connections is now less relevant because the BAS systems themselves are nearing the end of service life. As such, any further connections of existing systems to BAS should be carried out through BAS system replacements and upgrades to more modern BAS technology. As part of the Council approved City-Wide Real Estate service delivery model (2017.EX25.9), CREM will be centralizing real estate management and capital investments. Once CREM have oversight of the PFR buildings, a review of their capital plans for ERP sites will be performed to determine if the BAS systems will be scheduled for an update and if we need to expand on the control of the building systems not currently connected to them. In addition, the new systems will conform to CREM BAS standardized specifications.
6	City Council request the Director, Energy and Strategic Initiatives in consultation with the General Manager, Parks, Forestry and Recreation to track costs specifically attributable to support and maintenance of building automation systems, where feasible, and include this information in any analysis of the net benefits achieved. ***High Priority***	The costs associated with the support and maintenance of building automation systems were identified and maintenance contracts of the 48 buildings (out of 61 buildings) were implemented. The cost of the BAS maintenance/service contracts for the 48 buildings is $952,042 for a duration of 2 years (with option of 3 additional 1-year periods). Ongoing maintenance contract extensions have also been identified and included into the net benefit analyses, where feasible. CREM has provided detailed facility reports on energy savings to PFR staff for review and discussions. PFR now have BAS maintenance/service contracts to help them to maximize energy savings and provide them a way to track the spending of maintenance costs. The BAS systems installed during the ERP program are now approaching the end of service life (~15 years). Also, BAS technology has advanced significantly in the past decade. As those systems are coming up for renewal, it would be more cost effective to do a portfolio level technology upgrade than to install more stand-alone systems and create new maintenance contracts for near-end-of-service equipment. A more holistic BAS upgrade and replacement program across the PFR portfolio, one which replaces stand-alone BAS with integrated, modernized, and remotely-accessible ones would be more effective than installing the remaining 13 stand-alone systems previously recommended and identified in the site assessments. As part of the Council approved City-Wide Real Estate service delivery model (2017.EX25.9), CREM will be centralizing real estate management and capital

No.	Recommendation	Management Comments as of October 1, 2021
		investments. This new service delivery model will allow CREM to standardize and update BAS systems in PFR buildings through the capital planning process. Once the PFR buildings are transferred to CREM's management, we can utilize standard CREM BAS specifications as the previously installed systems are outdated and do not conform to our current set of specifications. Similar to recommendation #3, CREM is also recommending changing the implementation status to "No Longer Relevant/ Not Applicable". CREM has engaged with PFR and has had several discussions with them regarding the remaining 13 buildings. The BAS maintenance/service contracts could be added and the estimated cost is $300,000.00 over a typical 5-year contract time frame. However, the remaining 13 buildings will not be covered by a maintenance contract due to PFR's funding constraint.

Attachment 3

AGENCIES AND CORPORATIONS
FULLY IMPLEMENTED AUDIT RECOMMENDATIONS
(Not Verified by the Auditor General)

Division: Toronto Parking Authority

Report Title: Toronto Parking Authority Phase 2: Audit of the Revenue Operations of Off-Street Controlled Facilities
Report Date: 01/12/2016

No.	Recommendation	Management Comments as of October 1, 2021
3	The Board of Directors request the Chief Executive Officer, where possible, to: a. Implement automated interfaces between the parking revenue control system and the accounting system. b. Automate the recording and reconciliation of revenue generating transactions, collections, and deposits.	a. The implementation of automated interfaces between revenue control and accounting systems will be incorporated as part of a larger project with other planned upgrade and automation of the TPA accounting system, scheduled for implementation through 2020. b. Interim automation procedures have been adopted where practical for recording and reconciliation of revenue transactions.