

## Auditor General's Office 2022 Work Plan

**Date:** November 1, 2021

**To:** Audit Committee

**From:** Auditor General

**Wards:** All

### SUMMARY

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The purpose of this report is to provide City Council with an overview of the work the Auditor General plans to conduct in 2022. Audit projects included in the Annual Work Plan are identified through a risk assessment process conducted periodically, a review of emerging issues, and an analysis of trends in allegations made to the Fraud and Waste Hotline. The Auditor General also considers the views and experience of City Councillors and City management. The Auditor General may amend the Annual Work Plan if new priorities arise.

The Auditor General's 2022 Budget Request is being presented to the Audit Committee at the same meeting as this 2022 Work Plan. The Auditor General is asking for Council's continued support by restoring her office budget to pre-pandemic levels to help address critical emerging issues and an expanded mandate<sup>1</sup>.

The Auditor General's budget request reflects funding needed to help address the following:

1. responding to an **expanded mandate** and **inflow of requests** for audits
2. providing valuable independent oversight of critical systems to ensure the City is well-positioned to detect, mitigate, and respond to **IT and cybersecurity risks**
3. conducting **investigations** on serious, time-sensitive issues
4. undertaking the City-wide **COVID-19 Continuous Improvement Audit**.

In light of audit requests from the Toronto Police Services and Toronto Public Library Boards, both of which are restricted boards, an influx of City Council requests for specific audits, and the need to address emerging risks including cyber security, the Auditor General must prioritize the projects she can carry out now (Table 1), versus those that need to be delayed into future years. Projects that can only be considered if

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<sup>1</sup> The Auditor General's mandate was expanded beyond the provincial COTA mandate, and even though the Toronto Municipal Code allows the Auditor General to conduct audits of these boards upon request or special permission, it is only recently in the Auditor Generals term that those requests are materializing and being included in the Audit Work Plans

additional budget funding is received are included in Table 2. The Auditor General has explained the implications of these additional demands through her 2022 Operating Budget, which is also being tabled at the same Audit Committee. Both reports should be considered together.

Where Council requests an audit, the Auditor General considers potential risks to the City before deciding whether it can be prioritized over another project on her Work Plan. However, completing requests in a timely manner is not always feasible with her limited staff resources, so work is prioritized. The Auditor General was able to incorporate some important City Council requests into her 2022 Work Plan, including: cybersecurity critical system reviews, Toronto Police audits and an audit of affordable rental replacement units.

The Work Plan includes projects that have been identified through the risk and opportunities assessment. The projects are organized as follows:

- projects currently in progress or soon to be initiated (Table 1);
- projects that can be added to our 2022 Work Plan if Council approves our budget request to restore to 2020 budget level (Table 2);
- projects on the horizon for 2022 – 2023 (Table 3); and
- backlog list of projects that we would like to complete over the longer term (Attachment 3).

## **RECOMMENDATIONS**

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The Auditor General recommends that:

1. City Council receive the Auditor General's 2022 Work Plan for information.

## **FINANCIAL IMPACT**

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The recommendation in this report has no financial impact beyond the amount provided in the Auditor General's 2022 budget request.

The implementation of the Auditor General's recommendations results in savings to the City. Each year, the City realizes both quantifiable and non-quantifiable benefits from our audits and investigations. The most recent Annual Report tabled at the February 2021 Audit Committee meeting entitled "Auditor General's 2020 Annual Report - Demonstrating the Value of the Auditor General's Office" is available at:

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2021.AU8.3>

## DECISION HISTORY

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Under the *City of Toronto Act, 2006*, the role of City Council is to:

- represent the public and to consider the well-being and interests of the City;
- develop and **evaluate the policies and programs** of the City;
- determine which services the City provides;
- **ensure** that administrative policies, practices and procedures **are in place to implement the decisions** of council;
- **ensure the accountability and transparency of the operations** of the City, including the activities of the senior management of the City;
- **maintain the financial integrity** of the City; and
- carry out the duties of council under this or any other Act.

Under Section 178(1), the Auditor General is *“responsible for assisting city council in holding itself and its administrators accountable for the quality of stewardship over public funds and for the achievement of value for money in city operations.”*

The Auditor General assists City Council by providing independent assurance about the quality of stewardship over public funds and the achievement of value for money by City Administrators.

Chapter 3 of the Toronto Municipal Code requires that:

*"A. The Auditor General shall submit an annual audit plan to Council.*

*B. No deletions or amendments to the annual audit plan shall be made except by the Auditor General.*

*C. Despite Subsection B, Council may add to the annual audit plan by a two-thirds vote of all Council members."*

## COMMENTS

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### **Risk-Based Approach to Audit Selection**

Projects on the Work Plan are based on an evaluation of risks across the City and its agencies and corporations. The purpose of the Auditor General's City-wide risk and opportunities assessment is to inform the development of her risk-based Audit Work Plan. It ensures that significant areas of the City are evaluated from an audit risk perspective by using uniform criteria to identify areas that may warrant audit attention. Determining which areas to audit and the appropriate allocation of audit resources is essential in maximizing the value of an effective audit process. The risk factors criteria are included in Attachment 2.

## **Risk Factors Used**

We evaluated the potential risks related to City operations using the following 10 risk factors which are consistent with the factors used by other Auditor Generals when prioritizing projects (refer to Attachment 2 for the risk definitions):

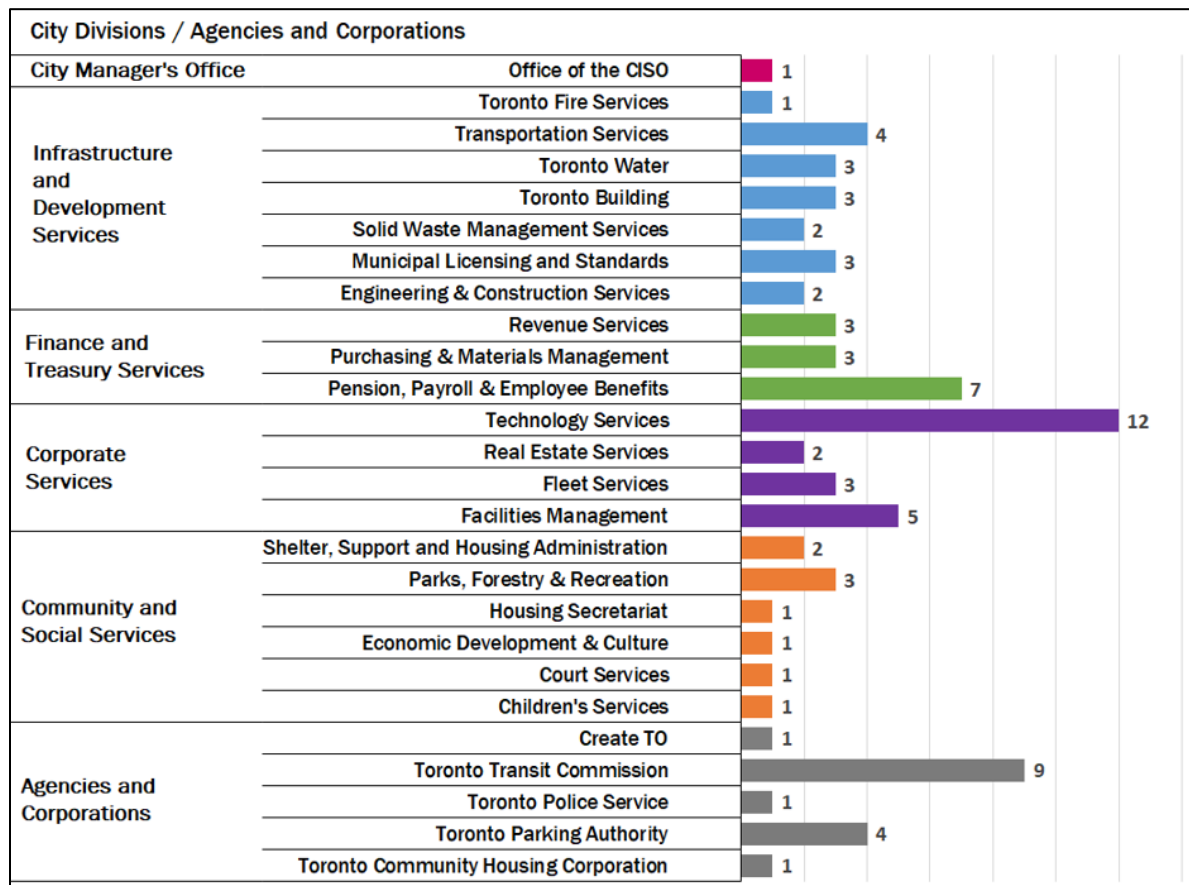
- Cyber Security and Information and Technology Exposure
- Legal Exposure (incl. Environmental, Regulatory, Litigation)
- Susceptibility to Fraud, other Wrongdoing, or Waste
- Complexity and Significant Changes in Operations and Service Delivery
- Alignment of Strategic / Business / Service Planning
- Staffing Levels & Organization Competence
- Financial Exposure (Materiality and Impact)
- Contractual Exposure
- Adequacy of Policies, Procedures, Processes and Controls
- Public and Political Interest (including Adverse Publicity)

The results of this assessment are used to set the audit priorities for the next five years.

## **Past Audits, Investigations and IT / Cybersecurity Reports**

Figure 1 provides an overview of past audits, investigations, and IT / Cybersecurity reports completed during 2016 - 2021. Attachment 1 lists the reports issued from 2016 - 2021.

**Figure 1: Audit, Investigation and IT / Cybersecurity Reports 2016-2021**



Throughout 2021, the Auditor General was able to initiate almost all of the projects scheduled to commence during the year. Work at the Toronto Public Library could not begin because of the unanticipated time and resource commitment needed on the three audits initiated at the Toronto Police Services Board. Further, due to the impact of the COVID-19 pandemic, the Auditor General needed to defer her report on treasury, investment and cash management by City agencies and corporations.

### Assessing Risks at Boards that are Outside of the Auditor General's Mandate

Additional requests to conduct audit work were made by City Council and the Toronto Police Services (TPS) and Toronto Public Library (TPL) Boards. Potential projects were presented and adopted by the two Boards, and some of those audits were included in the Auditor General's 2021 Work Plan.

These organizations have not been audited by the Auditor General for over 10 years. The Office is moving forward with these projects but they take significant resources. For example, the Auditor General's 2021 Work Plan included three separate projects related to TPS. Throughout 2021, 20 per cent of the Auditor General's staff were assigned to TPS audit projects. Because the TPS Board falls outside the normal powers and duties granted to the Auditor General under the *City of Toronto Act, 2006*, this added work presented extra challenges; it took time to work through the legislative and privacy challenges in order to obtain access to the data required for these audits. Although TPS

is being fully cooperative and one project was completed in 2021, because of the information challenges the two other performance audits in progress are taking longer than our traditional performance audits and will be completed in 2022. This meant that projects at the Toronto Public Library as well as other audits across City divisions, agencies, and corporations in the Auditor General's 2021 Work Plan had to be delayed.

## 2022 Audit Work Plan

The projects in the 2022 Work Plan are organized as follows:

- projects currently in progress or soon to be initiated (Table 1);
- projects that can be added to our 2022 Work Plan if Council approves our budget request to restore to 2020 budget level (Table 2);
- projects we would like to commence on the horizon for 2022 - 2023 (Table 3); and
- backlog list of projects that we would like to complete over the longer term (Attachment 3).

A number of audits included in the 2022 Work Plan are broad-scope performance audits. These performance audits will likely be divided into multiple phases or projects because of the nature and complexity of the operations. The scope of each audit phase may evolve after detailed planning for the project has started.

The Auditor General incorporates flexibility in the Work Plan in order to respond to emerging issues when needed, and this may cause re-prioritization or delays of some audits at times.

The Auditor General anticipates that the need for complex and in-depth forensic investigations will continue and expand. This will also require a significant commitment of resources, given the increasing complexity of complaints received by the Fraud and Waste Hotline. Currently, the Auditor General's Office has several active investigations underway and there are a number of other high-risk complaints that are waiting to be addressed. Without Council's support to restore the Office's budget to pre-pandemic levels, the Auditor General may need to continue assigning audit staff to investigations, which means that other audit projects on the Work Plan may have to be delayed.

**Table 1: In Progress Projects in 2021 and Upcoming Projects in 2022**

No.	Project	Description	Project Status
<b>City Divisions - In Progress Projects to be reported to Audit Committee in 2022</b>			
1.	Shelter, Support and Housing Administration - Emergency Shelter Operations	Audit work on a review of hotel, motel, and emergency contracts for shelter accommodation is complete. Work on use of hotels as part of the City's broader emergency shelter response to homelessness continues.	In progress

2.	City Planning - Affordable Rental Replacement Units	This project was initiated in response to a City Council request. This audit will evaluate whether City Planning has sufficient processes in place to make sure that owners / developers complied with the City's requirements for replacement of affordable rental units, as secured under Section 37 of the <i>Planning Act</i> and Section 111 of the <i>City of Toronto Act</i> .	In progress
3.	Toronto Building - Inspections	This audit is evaluating whether building inspections are conducted in accordance with legislated requirements.	In progress
4.	Toronto Building – Plan Review & Customer Service	This audit is reviewing the Division's processes that ensure plans submitted for a construction project are in compliance with all applicable laws that govern planning and construction. The audit will also assess that correct fees are applied when building permits are issued. The audit may also include an evaluation of the adequacy of financial processes and whether fees charged are appropriate to ensure cost recovery.	In progress
5.	Cybersecurity assessment of Toronto Fire Computer Aided Dispatch (CAD) System - Phase 2	<p>This audit is assessing the cybersecurity of the Toronto Fire Service's CAD system, a system used to manage resources and respond to emergency incidents.</p> <p>This is a phased review, where Phase 1 involved vulnerability assessment and penetration testing of the CAD system, and Phase 2 will focus on cybersecurity incident management and response. Phase 1 is being tabled at the November 2, 2021 Audit Committee, while Phase 2 will be reported in 2022.</p>	In progress

<b>Agencies and Corporations - In Progress Projects to be reported to Audit Committee in 2022</b>			
6.	Toronto Police Service - 911 Operational Audit	The objective of this audit is to assess whether the Toronto Police Service's 911 Communications Centre provides access to emergency services in a timely manner, as well as identifying potential areas of improvement to the efficiency and economy of operations.	In progress
7.	Toronto Police Service - Assessing Policing Responsibilities & Service Areas	The overall objective of this review is to determine whether the Toronto Police Service is using its existing policing resources in the most efficient and effective manner possible to achieve its mandate under the <i>Police Services Act</i> <sup>2</sup> , provide the most value-added services for the residents of Toronto, and maximize outcomes that can be achieved for the City as a whole.	In progress
8.	Toronto Transit Commission (TTC) - Phase One - Cybersecurity Assessment of TTC IT Infrastructure	<p>The nature of this work will include an IT vulnerability assessment and penetration testing of the TTC network and systems to assess cybersecurity risks, IT processes and controls.</p> <p>This project has two phases: phase one focuses on overall network security, and phase two will focus on selected critical systems.</p> <p>The Auditor General has limited resources. Phase two has been included in our project horizon 2022/23 in Table 3.</p>	Phase One In progress

<sup>2</sup> In 2019, Ontario passed the *Community Safety and Policing Act, 2019* ("CSPA"). Once in force, the CSPA will replace the *Police Services Act* and is expected to impact what constitutes adequate and effective policing. The new Act is expected to come into force in 2022, and any changes will be an important consideration in the recommendations resulting from this project.



9.	Toronto Community Housing Corporation (TCHC) – Contracted Property Management	<p>The audit assesses TCHC's oversight of their contracted property managers' service delivery and performance.</p> <p>Note: A report is expected to be tabled to the TCHC Board in 2021.</p>	Reporting
<b>Other Significant Areas of Work</b>			
10.	Auditor General's Forensic Unit Investigations	The Auditor General's Forensic Unit currently has several ongoing investigations of allegations of fraud or other wrongdoing. These allegations require a significant amount of resources to investigate.	Ongoing
11.	Auditor General's Recommendation Follow-up	The Auditor General will continue to verify the implementation status of high-priority recommendations. The extent of time needed to follow up on recommendations varies depending on the complexity of recommendations, and whether management has prematurely concluded that certain recommendations have been fully implemented. The Auditor General will continue to report on the status of recommendations as resources permit, and where appropriate, those recommendations where more actions are needed by management to fully realize financial benefits, or address and mitigate risks to the City.	Ongoing

**City Divisions - Upcoming Projects in Q4 2021 or 2022**

12.	Shelter, Support and Housing Administration - Emergency Shelters Phase 2	This audit will assess the costs of directly operated shelters relative to non-profit sites, hotels, and other forms of housing along the housing continuum and whether resources are being used in the most efficient and effective manner possible to achieve better outcomes for people experiencing homelessness.	To commence in Q4 2021
13.	Audit of non-competitive contract supporting the City's Category Management and Strategic Sourcing strategy - multiple City divisions	This project was initiated in response to a City Council request. The Auditor General has initiated preliminary work to determine the scope of a value-for-money audit of the non-competitive contract.	To commence in Q4 2021
14.	Operational Review of 911 Emergency Response Service - City Divisions	This audit will be a performance audit of 911 emergency response services performed by Toronto Fire Services, Toronto Paramedic Services and other divisions, involved with 911 calls.	To commence in 2022
15.	Housing Secretariat - Modular Housing	This audit will review the City's modular supportive housing initiative, which is part of its Housing-TO 2020-2030 Action Plan. Due to the health risks posed by COVID-19, the City has expedited the delivery of modular supportive housing to help protect vulnerable residents. As a first phase, the audit will review the procurement of modular housing units and may consider value for money.	To commence in 2022

<b>Agencies and Corporations - Upcoming Project in 2022</b>			
16.	Toronto Transit Commission (TTC) - Streetcars Operational Audit	This audit will assess the effectiveness and efficiency of TTC streetcar operations and services to identify service improvement and cost-saving opportunities for the most effective and efficient use of TTC's streetcars and operators.	To commence in 2022

**Table 2: Projects will Commence Depending on Additional Budget Funding**

<b>No.</b>	<b>Project</b>	<b>Description</b>
1.	Audit of City's Response to COVID-19 Pandemic	An audit of this area would likely include governance structures, decision-making processes, reliability of information, analysis of alternatives, lessons learned, and operational elements. The purpose of the audit would be to identify areas for improvement in preparing for the next emergency.
2.	Additional investigations related to allegations of fraud or other wrongdoing	Additional major investigations conducted by the Forensic Unit as needed. There are a number of other high-risk complaints that have yet to be addressed.
3.	Cybersecurity critical infrastructure system	This audit will focus on the cybersecurity of a critical infrastructure system, possibly the 911 system or another critical infrastructure system.
4.	Information Technology - Enterprise Work Management System	The Enterprise Work Management System is an IT capital project that is expected to modernize work management for various City Divisions. The audit may focus on systems development and implementation, project management, software licencing and extent of use. The audit will also identify potential lessons learned for future implementation.

**Table 3: Project Horizon for 2022-2023** (These are additional projects that will be initiated in 2022 or 2023, contingent upon availability of audit resources and consideration of emerging risks)

No.	Project	Description
<b>City Divisions</b>		
1.	Parks, Forestry and Recreation - Parks Development & Capital Projects Branch	This audit may include a review of the construction and maintenance of recreation centres, playground, outdoor amenities, new facilities and features and development-driven initiatives; specifically, on contract award and management, value for money, efficiency and alignment with City priorities.
2.	Housing Secretariat - Phase Two - Affordable Rental Housing	This is a continuation of an operational review of the City's affordable housing programs. Phase one was completed in 2020 and focused on the affordable home ownership program. This next phase will assess the delivery of affordable rental and supportive opportunities. The audit may include an evaluation of the oversight, systems, and processes the City has put in place, and the outcomes achieved in providing affordable rental and supportive opportunities to residents.
3.	City Planning - Operational Review	<p>This is a multi-phase operational review of the City's Planning Division. The audit will focus on the economy and efficiency of City Planning operations including processing of development applications. Other areas to be included are:</p> <ul style="list-style-type: none"> <li>• an assessment of the outcomes from the ongoing Concept to Keys (C2K) initiative to streamline the development applications process, and</li> <li>• a review of the zoning appeals process.</li> </ul> <p>The timing of this audit is dependent on the C2K initiative.</p>
4.	Toronto Water and Engineering & Construction Services - Basement Flooding Protection Program	This audit will assess the effectiveness and management of the City's Basement Flooding Protection Program in reducing flooding in the areas where projects have been completed.

5.	Transportation Services - Utility Cuts	This audit will review the utility cut permitting and the recovery of utility cut repair costs from third parties.
6.	Toronto Fire Services - Mechanical (Fleet) Maintenance	We rely on emergency vehicles for the safety of our citizens. This audit will focus on the mechanical maintenance of Toronto Fire Services' fleet of vehicles. The audit will assess the efficiency and effectiveness of TFS' fleet repair and maintenance program.
7.	Toronto Office of Partnerships - unsolicited proposals	This audit will focus on the procurement and implementation of PayIT as a well as a review of the City's public procurement process for unsolicited proposals.
8.	Street Construction and Utility Work	This audit will examine construction and utility work management, collaboration, and cost-effectiveness of construction and utility work. This project may also examine construction on Wellington Street East, and how to improve timely and cost-effective delivery of future streetscape work in the City of Toronto.
9.	Information Technology - City's Major Information Technology Projects	This audit will focus on the review of processes and controls to acquire, maintain and implement major Information Technology solutions, projects and systems. This audit may include multiple phases depending on the number and size of projects selected for review. Potential projects could include Pension, Payroll & Employee Benefits' attendance and scheduling management, Financial Planning's Enterprise Performance Management System, etc.
<b>Agencies and Corporations</b>		
10.	Toronto Transit Commission (TTC) - Workforce Planning	The focus of this review is to examine the effectiveness and efficiency of workforce planning and scheduling of TTC operators.
11.	Toronto Transit Commission (TTC) - Phase Two - Cybersecurity Assessment of Select Critical Systems	<p>The nature of this work will include an IT vulnerability assessment and penetration testing of the TTC network and systems to assess cybersecurity risks, IT processes and controls.</p> <p>This project will have two phases: phase one will focus on overall network security, and phase two will focus on selected critical systems (e.g. signalling system).</p>

12.	Toronto Community Housing Corporation (TCHC) - Contract Management	The focus of this audit is to review TCHC's contract management processes and controls. This review will include contracts for preventative maintenance and repairs of fire and life safety equipment and HVAC systems.
13.	Toronto Police Service (TPS) - Operational Audit	The Toronto Police Services Board approved the Auditor General's risk-based audit plan on November 24, 2020. We will do one of the operational audits listed for 2022/23 from this plan based on our updated assessment of risk.
14.	Toronto Public Library (TPL) - Cyber Security Assessment	A request for the Auditor General to review TPL cybersecurity was requested by the TPL Board at its October 19, 2020 meeting.  This audit will include Information Technology vulnerability assessment and penetration testing of the TPL's existing networks and systems to assess cybersecurity risks, processes and controls.
<b>Other Significant Areas of Work</b>		
15.	Continuous Controls Monitoring (CCM) and Data Analytics	The objective of the CCM Program is to use data analysis techniques to provide periodic reports for management to proactively monitor financial transactions, detect unusual expenses and identify areas where internal controls could be strengthened. Previous CCM reports have led to significant annual savings.  Projects under this category will proceed based on availability of resources. A number of complaints are received through the Auditor General's Fraud and Waste Hotline. The Auditor General may select an area, such as employee health benefits, for detailed analytics or analysis of open data available through the City's open data project, 311 data, etc.
16.	Investigations related to allegations of fraud or other wrongdoing	Major investigations conducted by the Forensic Unit as needed (see below). There are a number of other high-risk complaints that have yet to be addressed.

## **Cybersecurity Audits**

Cybersecurity risks are among the greatest risks facing organisations around the world, including Toronto which is the fourth-largest City in North America. Critical cybersecurity system audits by the Auditor General are necessary for her to provide City Council with independent assurance regarding how the City is dealing with emerging threats.

As the City continues to invest significant dollars towards implementing new systems, independent assessments by the Auditor General are needed to ensure that processes are in place to address privacy and cybersecurity risks, and that systems have adequate controls, are cost effective, and are achieving their intended outcomes. In 2021, approximately 10 per cent of the Office's staff complement and a significant portion of the budgeted contracted professional services cost was allocated toward auditing cybersecurity and IT risks. The Auditor General's staff have been working extremely hard to provide information to City Council on IT risks as quickly as possible.

Council's ongoing support is needed to continue and expand upon the work the Auditor General's Office has been delivering in this area and to provide timely information and assurance to City Council.

## **Continuous Controls Monitoring & Data Analytics**

Data analytics is a key component of the Auditor General's performance audits. From time to time, the Auditor General has used specialized software to perform continuous controls monitoring (CCM) on selected expenses at the City. Other CCM projects will proceed based on staff availability. Since its inception in 2011, the CCM program has expanded to include various City expenses and payments for ongoing monitoring, such as:

- Dental Benefit Claim Payments
- Overtime and Standby Pay
- Absenteeism for Short-term illness, ill-dependent leave and bereavement leave
- Mileage Reimbursements
- Telecommunication Expenses
- Accounts Payable

The objective of the CCM Program is to use data analysis techniques to provide periodic reports for management to proactively monitor financial transactions, detect unusual expenses and identify areas where internal controls could be strengthened. Previous CCM reports have led to significant annual savings.

The Auditor General will also continue to explore how to adopt artificial intelligence (AI) powered analytics into her performance audits and continuous controls monitoring program.

## **Investigative Work related to Allegations of Fraud or Other Wrongdoing**

Research by the Association of Certified Fraud Examiners has shown that 51 per cent of organizations have discovered more fraud since the onset of the pandemic<sup>3</sup>. The Fraud & Waste Hotline continues to receive a high volume of allegations.

For the City's size and complexity, the Forensic Unit is lean. Approximately 20 per cent of the Auditor General's staff resources are assigned to the Forensic Unit who operate the Fraud & Waste Hotline and conduct major investigations. Conducting investigations can require a significant number of staff resources, time, and in some cases, costs associated with hiring external specialists. In recent years, because of the backlog of high-risk investigations, the Auditor General has also supplemented the Forensic Unit with staff normally assigned to audits. Consequently, the Auditor General has had to delay or defer audits included in the Work Plan.

Heading into 2022, there continues to be a growing number of high-risk complaints that have yet to be addressed. Without Council's support to restore the Office's budget to pre-pandemic levels, the Auditor General may need to continue assigning audit staff to investigations, which means that other audit projects on the Work Plan may have to be delayed.

### **Conclusion**

The 2022 audits have been selected based on a balancing of audit priorities and audit resources. The plan needs to be flexible to allow the Auditor General to respond to emerging issues. Audits assist City administrators to improve City operations, mitigate risks facing the City, strengthen management controls, improve accountability, and enhance the efficiency and effectiveness of City services.

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<sup>3</sup> <https://www.acfe.com/covidreport.aspx>



## CONTACT

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## SIGNATURE

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Beverly Romeo-Beehler  
Auditor General

## ATTACHMENTS

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Attachment 1: Reports Issued from 2016 to 2021

Attachment 2: Risk Factors Criteria Used in City-wide Risk Assessment

Attachment 3: Backlog of Audit Projects

Attachment 4: Toronto Public Library Board Approval of Auditor General's Proposed Audit Plan

Attachment 5: Auditor General's Proposed Audit Plan Approved by the Toronto Police Services Board