

**City Divisions  
Public Recommendations – Fully Implemented**

**Division: Legal Services**

**Report Title: Relationship of the Auditor General to the Toronto Hydro Corporation, the City of Toronto Economic Development Corporation, the Toronto Community Housing Corporation and Enwave Energy Corporation**

**Report Date: 10/17/05**

**Recommendation:**

001 It is recommended that the City Solicitor review the existing shareholders' agreements with Toronto Hydro Corporation, Toronto Economic Development Corporation and the Toronto Community Housing Corporation with a view to amending the agreements to provide the Auditor General the same level of access to records as is provided to the Deputy City Manager and Chief Financial Officer. Consideration be given to further amending the agreement to include a provision enabling the Auditor General to conduct specific audit work only in circumstances, where in Councils opinion, the interests of the City are being compromised.

**Division: Chief Corporate Officer**

**Report Title: Information Security Framework**

**Report Date: 1/26/01**

**Recommendation**

001 the Commissioner of Corporate Services, prepare a report outlining options available to the City to implement an Information Security Program designed to ensure:

- (a) information security accountability and responsibility is clearly defined and acknowledged;
- (b) all parties with a need to know, including but not limited to, information owners and information security practitioners, have access to documented principles, standards, conventions or mechanisms for the security of information and information systems, and are informed of applicable threats to the security of information;
- (c) principles, standards, conventions and mechanisms for the security of information and information systems addresses the considerations and viewpoints of all interested parties;
- (d) information security controls are proportionate to the risks of modification, denial of use, or disclosure of the information;
- (e) principles, standards, conventions and mechanisms for the security of information are co-ordinated and integrated with each other and with the City's policies and procedures to create and maintain security throughout an information system;
- (f) all accountable parties act in a timely, co-ordinated manner to prevent or respond to breaches of and threats to the security of information and information systems; and
- (g) the risks to information and information systems are assessed periodically;

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003 The Commissioner of Corporate Services, implement a user security awareness program which promotes security awareness through regular communications, and as part of the orientation program for new employees. The awareness program be reviewed on an annual basis, at a minimum, to ensure it is up to date and relevant.

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

**Report Title: Community & Neighbourhood Services – Community Services Grants Program Review**

**Report Date: 2/27/01**

**Recommendation**

008 the Commissioner, Community & Neighbourhood Services, develop an internal quality review process, whereby a selection of Community Services grants files are reviewed on a random and regular basis. Agencies which are recommended for grants in excess of a predetermined amount should be the subject of an annual supervisory review. Evidence of such reviews should be documented in each file. In addition, consideration be given, where practical, to the rotation of agency review responsibilities of Agency Review Officers;

**Division: Facilities & Real Estate**

**Report Title: Maintenance and Administrative Controls Review – Facilities and Real Estate**

**Report Date: 9/16/05**

**Recommendation**

008 The Deputy City Manager and Chief Financial Officer ensure that:

- (a) the responsibility for making economically sound repair decisions be clearly articulated and communicated to appropriate City maintenance staff; and
- (b) repair decisions consider acquisition cost and history of repairs.

011 The Deputy City Manager and Chief Financial Officer ensure that the facility operations staff in the Facilities and Real Estate Division and other City divisions who manage City buildings:

- (a) monitor maintenance expenditure budget variances and review the appropriateness and reasonableness of work order costs; and
- (b) ensure supervisory staff investigate significant variances and take appropriate corrective action.

018 The Deputy City Manager and Chief Financial Officer develop written policies and procedures for building maintenance and cleaning operations.

022 The Deputy City Manager and Chief Financial Officer expedite the preparation of the required report relating to interdepartmental charges.

023 The Deputy City Manager and Chief Financial Officer take steps to ensure staff responsible for

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authorizing or processing invoice payments are aware of their responsibilities including:

- (a) review of invoices and supporting documentation; and
- (b) the need to review contract terms and evaluate the appropriateness of charges, as well as validating the accuracy of goods and services received.

In this regard, a Financial Policy and Procedures Manual should be developed for use by supervisory staff approving and processing invoice payments.

024 The Deputy City Manager and Chief Financial Officer take appropriate steps to ensure payments are in compliance with Corporate purchasing policies. In particular:

- (a) discontinue the practice of using Departmental Purchase Orders where the use of a blanket purchase order would be more appropriate;
- (b) ensure that Departmental Purchase Orders are prepared prior to ordering goods and services;
- (c) discontinue the practice of splitting Departmental Purchase Orders to keep the purchase amount below the maximum level of \$7,500 or below the \$3,000 limit for three quotes;
- (d) prohibit the use of Contract Release Orders where goods and services ordered are not included in contract specifications;
- (e) ensure three quotes are obtained for purchases over \$3,000; and
- (f) monitor contract overspending and ensure necessary approvals and contract amendments are obtained in accordance with the City's Financial Control By-law.

026 The City Manager establish formal procedures to monitor the performance of maintenance contractors to ensure work is delivered as required under contract. At a minimum, regular inspections of work should be performed, documented and performance problems followed up promptly with contractors.

027 The City Manager ensure that City contracts contain:

- (a) a detailed description of goods and services to be delivered, pricing and payment procedures;
- (b) key performance criteria such as response time, quality and reliability measures; and
- (c) provisions related to evaluating contractor performance, including procedures for resolving issues related to unsatisfactory performance.

029 The Deputy City Manager and Chief Financial Officer take appropriate steps to improve the use of the work order system by:

- (a) ensuring only one work order is created for each work request;
- (b) including in each work order a brief description of the type of work performed by internal and contracted services staff; and
- (c) identifying standard management reports that should be generated from the SAP Plant

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Maintenance System, including the purpose and frequency of such reports and the staff responsible for their review and appropriate follow-up action.

**Division: Parks, Forestry & Recreation**

**Report Title: Cash Controls Review – Parks and Recreation Division, East and West Districts**

**Report Date: 5/4/00**

**Recommendation**

006 The Commissioner of Economic Development, Culture & Tourism harmonize and/or implement the following policies and procedures:

- (a) the timely follow-up and resolution of NSF cheques and declined credit cards;
- (b) credit procedures to protect against and reduce the risk of loss of revenue from organizations renting facilities. Such procedures could include performing credit checks, obtaining credit card imprints or collecting a reasonable deposit amount;
- (c) the expansion of armoured car services to pick up receipts at appropriately designated facilities with significant cash balances;
- (d) the development of an appropriate and uniform policy relating to cancellations, with particular emphasis on facility rentals;
- (e) the timely follow-up and collection of accounts receivable;
- (f) the timely invoicing of amounts due from customers for arena usage;
- (g) the reconciliation and balancing of cash receipts by each cashier upon completion of each shift and the investigation and resolution by supervisory staff of any cash overages and/or underages;
- (h) the implementation of uniform facility permit agreements and forms at all sites; and
- (i) the review and enhancement as required of the physical security of all cashier areas;

**Division: Purchasing & Materials Management**

**Report Title: Selection and Hiring of Professional and Consulting Services Review**

**Report Date: 6/19/01**

**Recommendation**

011 the Commissioners take the necessary steps to ensure that:

- (a) measurable standards and acceptance criteria are included in contracts executed with consultants;
- (b) regular, properly documented, meetings are held with consultants to ensure that the

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consultant is meeting contractual obligations and performing as required; and

- (c) upon completion of a project, the consultant's performance is documented and made available for review to relevant City staff, including the Purchasing Agent, when considering consultants for new projects.

**Division: Social Services**

**Report Title: Recovery of Social Assistance Overpayments, Toronto Social Services**

**Report Date: 6/2/05**

**Recommendation**

010 The General Manager, Toronto Social Services, take appropriate steps to ensure:

- overpayment recovery deferrals receive supervisory review and authorization;
- policies and procedures are developed with criteria to guide staff in deferring recovery; and
- management reports are developed and reviewed to ensure cases where recovery is deferred are correctly classified.

012 The General Manager, Toronto Social Services, establish reporting requirements for social assistance overpayments and recoveries. At a minimum, reports should include the following information for active and inactive cases administered by Toronto:

- annual overpayments issued;
- annual automated and repayment recoveries collected;
- a summary of the cumulative year-end balance of overpayments, recoveries and outstanding overpayments to be recovered; and
- performance indicators measuring overpayments created and the effectiveness and efficiency of recovery activities.

These reports should be submitted annually to Senior Management and the Community Services Committee.

014 The General Manager, Toronto Social Services, expand its current performance management process to include performance measures related to overpayments for both active and inactive overpayments and recoveries.

**Division: Purchasing & Materials Management**

**Report Title: Procurement Processes Review – City of Toronto (Detailed Report)**

**Report Date: 3/31/03**

**Recommendation**

004 The Chief Financial Officer and Treasurer, in his report to the Administration Committee on the

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rationalization of all city stores, take into account:

- (i) what materials, supplies and equipment should be stocked in City stores, including those operated by departments;
- (ii) the impact of the use of procurement cards and the increased use of blanket contracts to supply goods currently stocked by City Stores;
- (iii) the impact on staff levels;
- (iv) the opportunity costs of land and building on which the current stores are located, as well as funds tied up in inventory; and
- (v) the overall benefits and cost savings resulting from the rationalization of the City stores operation.

006 The Chief Financial Officer and Treasurer develop:

- (i) results based performance indicators for the Purchasing and Materials Management Division that measure the results and effectiveness of its activities; and
- (ii) benchmarks to measure the success of the implementation of the recommendations in this report.

018 The Chief Financial Officer and Treasurer develop a template for contract award reports that clearly presents key information to committees and Council, including information such as:

- the bid/proposal solicitation method
- evaluation criteria, including weight assigned to each factor
- composition and technical knowledge of evaluation team
- justification for contract award
- length of the contract, including any renewal options
- total value of contract
- total value of any contingencies in contract
- key terms and conditions in the contract.

025 The Chief Financial Officer and Treasurer review and report to the Administration Committee by September 2003, on:

- (i) discontinuing the practice of mailing out call/request documents to suppliers;
- (ii) utilizing the City's Internet Web site or other electronic tendering services, as appropriate, to advertise contract opportunities with the City, and allow interested vendors to download the call/request document;
- (iii) the purpose, cost and benefits of maintaining a Bidders List in its current form;
- (iv) the cost savings and revenue implications resulting from changes to the current procurement solicitation process; and
- (v) an appropriate and effective communication plan to inform suppliers of any changes to the current procurement solicitation process and requirements.

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038 The Chief Financial Officer and Treasurer:

- (i) report to the Administration Committee by September 2003 on the control mechanisms in place or to be implemented to prevent contracts from being over-spent, including the benefits and resource implications of processing contract release orders, both at the dollar value and commodity level, and explore other viable options, such as potential system modifications to achieve this objective; and
- (ii) develop appropriate interim mechanisms to prevent contracts from being over-spent.

**Division: Chief Corporate Officer**

**Report Title: Oracle Database Review – Security Controls and Other Issues**

**Report Date: 12/12/03**

**Recommendation**

006 The Commissioner of Corporate Services, in consultation with the Chief Administrative Officer, review the current practices in connection with the installation of software patches to Oracle and other software applications. Such a review ensure that:

- (a) an analysis is done to ensure that the benefits of installing specific software patches outweigh the risk and costs inherent in not applying the software patches;
- (b) a process be implemented in order to ensure that information in regard to software patches is disseminated throughout the City; and
- (c) patches, where required, have been appropriately and consistently installed.

**Division: City Manager's Office**

**Report Title: Review of the Implementation of Recommendations of the Final Report of the Task Force on Community Access and Equity**

**Report Date: 1/9/04**

**Recommendation**

015 the Commissioner of Community and Neighbourhood Services ensure that the Grants Business Practice Improvement Project includes an assessment of grant application review procedures (particularly on Part A of the application form, site visits and information sessions) for opportunities to eliminate duplications among City grants programs.

**Division: SHELTER, SUPPORT & HOUSING ADMINISTRATION**

**Report Title: Hostel Operations Review – Community and Neighbourhood Services**

**Report Date: 6/20/04**

**Recommendation**

020 the Commissioner, Community and Neighbourhood Services, in consultation with the Treasurer and Chief Financial Officer, establish trust accounts for client savings administered by each City-

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operated shelter and further that these trust accounts be recorded in the City's accounting system. All interest earned on such accounts be proportionately credited to each individual account;

**Division: Emergency Medical Services**

**Report Title: Toronto Emergency Medical Services Operational Support Review –  
Works and Emergency Services Department**

**Report Date: 11/29/04**

**Recommendation**

007 the Chief/General Manager, Toronto Emergency Medical Services, review and take the necessary steps to improve procedures for re-ordering, stocking and controlling access to inventory items at ambulance stations, and to ensure that appropriate quantities of medical and other supplies are maintained;

**Division: Emergency Medical Services**

**Report Title: Scheduling Process Review – Toronto Emergency Medical Services**

**Report Date: 1/12/01**

**Recommendation**

004 the General Manager, Toronto Emergency Medical Services, ensure that written guidelines are developed for use by the Scheduling Unit to ensure that scheduling is done in a planned, efficient and effective manner. These guidelines should:

- provide clear direction to schedulers on the Division's expectations for how scheduling is to be conducted;
- establish the protocol to be followed when there is a need to assign staff between quadrants, when staff are called in for overtime, etc.;
- ensure that quadrant managers are notified and aware of any staff movement which impacts on "car counts";
- form the basis against which the performance of schedulers is evaluated; and
- necessary training be provided to scheduling staff to ensure the current system is used to its full potential;

**Division: Corporate Finance**

**Report Title: Treasury Services Review – Corporate Finance Division, Finance Department**

**Report Date: March 1, 2005**

**Recommendation**

002 the Chief Financial Officer and Treasurer implement controls, processes and procedures necessary to ensure data integrity, and support accurate reporting to management. At a minimum, system controls be implemented to address system weaknesses outlined in this report. Improvements to controls include:



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- (a) access to the system be aligned with Treasury Services staff duties. Restrict user access and capabilities of Treasury Services staff to their respective functions;
  - (b) only authorized users be provided access to the database system for data entry;
  - (c) the editing of security settings be approved and documented with access limited to authorized users only;
  - (d) a Disaster Recovery Plan specific to the Financial Investments and Debt Management System be developed and implemented;
  - (e) changes to a transaction, and the reasons for the changes should be documented and limited to authorized staff only. Wherever possible, no changes should be made to transactions that have been settled;
  - (f) the deletion of transactions should not be allowed without proper approval. When the deletion of information is required, the rationale for the deletion should be documented and retained. A report of all deletions should be generated and reviewed by management;
  - (g) Treasury Services staff should be required to change their system password periodically;
  - (h) audit trail capabilities must be enhanced. At a minimum, an audit trail should record all changes, when they were made and by whom;
  - (i) system controls should be strengthened to provide automatic reasonableness edits;
  - (j) trades entered into the system must be in compliance with Investment Policies. Incidents of non-compliance should be automatically flagged by the system by way of a message to the user and documented in a system-generated report to be reviewed by senior management;
  - (k) hardcopy documentation of credit rating changes be retained until such time that the Financial Investments and Debt Management System can produce accurate reports for prior reporting periods;
  - (l) feasibility of importing of data be considered; and
  - (m) the Financial Investments and Debt Management System be configured for an interface with SAP to provide for more efficient and effective posting of entries and reconciliation;
- 007 the Chief Financial Officer and Treasurer, whenever possible, separate the duties, roles and functions of Treasury Services staff according to Front, Back and Middle Office functions. Respective duties, roles and functions be clearly delineated and documented;

**Division: FLEET SERVICES**

**Report Title: Fleet Operations Review – Phase Two**

**Report Date: 4/11/05**

**Recommendation**

- 002 The Deputy City Manager and Chief Financial Officer take appropriate steps to ensure:

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- (a) all fleet-related costs are considered prior to authorizing equipment repairs, providing that no further repairs be made to equipment scheduled for disposal within a specified period or equipment with total maintenance and repair costs within a specified percentage of its replacement value, without written justification for the repair authorized by Fleet Services, in consultation with the operating division. At a minimum, justification to specify that:
  - (i) no similar equipment from other programs or Corporate pool is available as temporary replacement; and
  - (ii) equipment has been scheduled for replacement at a specified date.
- (b) all equipment acquisitions comply with standard equipment specifications, with a view to further reducing the number of equipment types and models; and
- (c) a progressive enforcement program be established for ensuring equipment receives preventive maintenance on a timely basis.

008 The City Manager give priority to the completion of the Yards Rationalization Study and report to the Administration Committee by October 2005 on the status of the study and expected implementation timelines.

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

**Report Title: Let's Build Program - 3810 Bathurst Street and 1555 Jane Street**

**Report Date: 10/21/05**

**Recommendation**

- 001 (covering report) the following recommendations in the attached Auditor General's report entitled "Let's Build Program – 3810 Bathurst Street and 1555 Jane Street" be adopted:
- 002 (covering report) the Deputy City Manager be requested to report to the Audit Committee by February 22, 2006 on the implementation of the recommendations in the Auditor General's report entitled "Let's Build Program – 3810 Bathurst Street and 1555 Jane Street".
- 002 The Deputy City Manager responsible for the Affordable Housing Office, ensure that all issues or concerns raised through the evaluation of affordable housing proposals be appropriately addressed by City staff and that the results of any further analysis or action taken be fully documented as evidence that concerns have been satisfactorily resolved.
- 003 The Deputy City Manager responsible for the Affordable Housing Office, ensure that detailed net present value cost/budget calculations are included as a part of the Business Plan and Cost Effectiveness component of the evaluation criteria of all projects selected by the Affordable Housing Office.
- 004 The City Solicitor in consultation with the Chief Planner and Executive Director, City Planning Division, report to the first Planning and Transportation Committee meeting in 2006, on any potential concerns associated with the City, in regard to negotiation of Section 37 agreements, preparing general guidelines in relation to the quantification of development height and density increases and community benefits. Such report to include a recommendation as to whether the City should proceed with the formal quantification of these benefits.
- 005 The Deputy City Manager responsible for the Affordable Housing Office, be required to prepare

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appropriate net present value calculations of the benefits accruing to the City for each proposed housing project. Such information be provided to City Council prior to such projects being approved.

- 006 The Deputy City Manager responsible for the Affordable Housing Office, ensure that all funding decisions including benefits under Section 37 agreements and the Affordable Housing Office are appropriately coordinated.

**Division: Fire Services**

**Report Title: Fire Services Operational Review**

**Report Date: 1/13/06**

- 001 The Fire Chief and General Manager take appropriate steps to ensure purchases are in compliance with Corporate purchasing policies and procedures. In particular:
- (a) discontinue the practice of using Departmental Purchase Orders where the use of a blanket contract and purchase order would be more appropriate and continue working with the Purchasing and Materials Management Division to ensure blanket contracts and purchase orders for frequently required goods and services are issued;
  - (b) discontinue the practice of splitting purchases to keep the purchase amount below the maximum level of \$7,500 for a Departmental Purchase Order or below the \$3,000 limit for three quotes;
  - (c) provide necessary training, such that staff understand and comply with City purchasing policies, procedures and guidelines; and
  - (d) incorporate compliance with procurement policies and procedures into the staff performance review process.
- 034 The Deputy City Manager, in conjunction with the Deputy City Manager and Chief Financial Officer, take steps to improve current materials management and control over the warehouse operation in Toronto Fire Services as a part of the corporate Stores/Warehouse Rationalization Project. Such steps to include:
- (a) developing and implementing a Corporate policy on reporting divisional inventory value at year-end;
  - (b) developing and implementing adequate control over access to the inventory information system; and
  - (c) providing inventory control training to Toronto Fire Services Staff.

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**Division:** Information & Technology

**Report Title:** Management of City Information Technology Assets

**Report Date:** 1/26/06

**Recommendation**

- 003 The Chief Corporate Officer ensure that the Enterprise Information Technology Asset Management System is implemented as a priority. Any solution considered has the ability to interface with other management information systems in the City and in particular, the SAP Financial Information System.
- 004 The City Manager direct all divisions to ensure that internally developed computer asset inventory lists be accurate, up to date and complete. All divisions be advised that asset inventory information provided by them will be transferred to the Enterprise Information Technology Asset Management System and such information will be subject to an internal audit process.
- 006 The City Manager, in consultation with the Chief Corporate Officer direct all divisions to complete an inventory of all non-standard computer software. Inventories, once complete, be consolidated by the Corporate Information and Technology Division within the Enterprise Information Technology Asset Management System. Such information be available to all City divisions.
- 007 The Chief Corporate Officer consider the implementation of a software compliance assessment program. The extent of such a program be documented.
- 009 The City Manager, in consultation with the Chief Corporate Officer, coordinate the review of City software agreements over a predetermined value in order to ensure that the number of software licences purchased is commensurate with the number of licences in use. Significant differences be investigated and where possible, future maintenance payments on unused software be discontinued.
- 012 The Chief Corporate Officer give priority to the reduction or elimination of certain mainframe applications currently outsourced to E.D.S. Canada Ltd. and ensure that this process takes place prior to the expiration of the current contract with E.D.S. Canada Ltd.
- 017 The Chief Corporate Officer establish a procedure which requires computers for Schools Ontario to acknowledge, in writing, details of all information technology assets received by them from the City.
- 018 The Chief Corporate Officer ensure that computer assets declared obsolete be disposed of at the earliest opportunity.
- 021 The Fire Chief and General Manager make the necessary arrangements to ensure that system source codes and all related documentation provided for under the contract for the Computer Aided Dispatch and Report Management System are transferred to an Ontario incorporated company resident in Ontario in accordance with the agreement.

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**Division:**           **Technical Services**  
**Report Title:**     **Contract Management Issues**  
**Report Date:**     **12/19/05**

**Recommendation**

- 001     the Deputy City Manager ensure that:
- (a)     all specifications contained in construction contracts are clear, concise and enforceable. In circumstances where certain specifications are considered too rigid and likely unenforceable, such specifications be reviewed and where appropriate, amended;
  - (b)     minimum standards for material testing on all construction contracts are developed, documented, approved and monitored;
  - (c)     all contract specifications are appropriately communicated to Contract Administrators, including Senior Engineers, Engineers and Inspectors. In unusual circumstances, where there is a need to deviate from contract specifications, reasons for such deviations be documented and approved
  - (d)     recommendations contained in the March 2001 report entitled, "Contract Management Procedures – Transportation Services Division, Works and Engineering Services Department" are reviewed and implemented;
  - (e)     decisions in regard to asset preservation issues should be documented; and
  - (f)     current policies concerning the rotation of Inspectors throughout the City's districts be evaluated. Such evaluations take into account the need to rotate Inspectors amongst the City's Contractors;

**Division:**           **Facilities & Real Estate**  
**Report Title:**     **Review of the Administration of Leases on City-owned Property**  
**Report Date:**     **7/8/06**

**Recommendation**

- 010     The City Manager ensure that up-to-date and adequate insurance coverage for all properties leased by the City is obtained. Evidence of insurance coverage be included in all lease files.
- 014     The City Manager ensure that:
- (a)     the inventory of below-market rent leases for City-owned properties is a accurate, up-to-date and complete; and
  - (b)     the below-market rent policy addresses tenants who receive below-market rent for land or who have purchase of service agreements with the City.
- 017     The City Manager establish priorities for providing below-market rent space. The City should allocate below-market space to organizations providing services which will most benefit its residents.

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- 021 The Deputy City Manager and Chief Financial Officer, in consultation with City Legal, require that all new tenants be mandated to participate in the pre-authorized payment program or provide post dated cheques or rental deposits in advance as a means of collecting rental income on a timely basis.
- 023 The City Manager, in consultation with City Legal, clarify the legal concerns pertaining to the imposition of late payment charges on outstanding accounts and where possible such charges be imposed as soon as possible.
- 025 City Council direct that this report be forwarded to the City's major Agencies, Boards and Commissions in order to ensure that concerns, issues and recommendations raised in this report are considered and addressed where appropriate.

**Division: Solid Waste Management Services**

**Report Title: Solid Waste Management Services – Review of Major Contracts**

**Report Date: 2/9/07**

**Recommendation**

- 001 The General Manager, Solid Waste Management Services, take steps to correct corporate financial records and Good and Services Tax Returns, so that processing costs, sales revenues and Good and Services Tax amounts on operating results of City contracts with Canada Fibers Ltd. and Metro Waste Paper Recovery Inc. are recorded according to generally accepted accounting principles and tax reporting guidelines.
- 002 The Deputy City Manager and Chief Financial Officer, ensure relevant City staff is aware that purchase and sale transactions with individual customers or suppliers may not be netted against each other but must be recorded in the City's financial records at gross amounts.
- 003 The General Manager, Solid Waste Management Services, obtain the required provincial tax exemption certification from all purchasers of recyclables, and take steps to recover provincial retail sales tax on previous sales transactions from customers without a valid provincial tax exemption certificate.
- 004 The General Manager, Solid Waste Management Services, ensure staff is adequately trained on retail sales tax issues and proper management oversight on sales transactions.
- 005 The General Manager, Solid Waste Management Services, strengthen management controls over the issuance and use of dump authorization slips. Such controls should include the use of unique serial numbers and regular reconciliation of dump tickets issued and remitted at weigh scale stations.
- 009 The General Manager, Solid Waste Management Services, provide necessary training, such that staff understand and comply with City purchasing and financial control policies, procedures and guidelines.
- 012 The General Manager, Solid Waste Management Services, review the Saturday and after-hour shipping arrangement in view of its benefits and risk exposure to the City.

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**Division:** Revenue Services

**Report Title:** Property Tax Appeals and Refund Processing

**Report Date:** 2/28/07

**Recommendation**

- 004 The Director of Revenue Services take steps to:
- a. ensure staff review amounts included in the Tax Repayment Account and make the necessary adjustments to ensure appropriate amounts are included in the account; and
  - b. establish policies and procedures for the administration, management and disposition of taxpayer credit balances included in the Tax Repayment Account.
- 005 The Director of Revenue Services ensure tax credit balances and tax refund policies, processes and related internal controls are periodically reassessed to determine continued relevance and effectiveness.

**Division:** Technical Services

**Report Title:** Contract Management – Reconstruction of The Queensway -Eastbound Lanes

**Report Date:** July 28, 2006

**Recommendation**

001. The Executive Director, Technical Services Division, develop policies to ensure that:
- (a) Construction Inspector's Daily Reports are adequately completed providing all relevant details such as calculations, measurements and work location references supporting payment;
  - (b) documentation supporting progress payments are diligently reviewed in detail by supervisory staff;
  - (c) all such policies and procedures are communicated to the appropriate staff
002. The Executive Director, Technical Services Division, take steps to determine and recover over payments made to the contractor identified as part of this review.
003. The Capital Works Projects, Procurement and Administration Procedures Manual be revised to include details relating to the work requested by third parties during the course of City contracts. The manual should address:
- the specific circumstances when third-party work should be undertaken;
  - the requirement for written agreements for all third-party work conducted; and
  - policies and procedures relating to the billing and recovery of agreed upon costs.
004. The Executive Director, Technical Services Division, ensure that all contracts contain provisions relating to any excess equipment or supplies purchased. While there may be certain circumstances where it is not possible to determine the exact amount of equipment or supplies

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required, there should be specific provisions in each contract to determine how such matters are dealt with.

005. The Executive Director, Technical Services Division, review the possibility of recovering the \$2,000 “administrative premium” charged by the contractor in connection with supplies purchased from the contractor by the City
008. The Executive Director, Technical Services Division, review the payment made to the contractor for detour services for the period in excess of the original contract and, if appropriate, recover the overpayments. Future charges similar in nature be adequately reviewed prior to payment..
010. The Executive Director, Technical Services Division, ensure that:
- (a) extra work is approved in accordance with authorized spending limits and splitting work orders for the same project be discontinued; and
  - (b) payment for extra work is reviewed for calculations, errors and omissions, and adequacy of supporting documentation.
011. The Executive Director, Technical Services Division, take steps to determine and recover the overpayments made to the contractor in relation to the extra work orders relating to this particular contract.
012. The Executive Director, Technical Services Division, ensure that any cost adjustments made for the substitution of materials contracted for are adequately reviewed for material quality, accuracy and reasonableness before approval.
013. The Executive Director, Technical Services Division, ensure that wherever possible all required work is included in the original contract to limit extra work orders where a premium is paid.

**Division:            Technical Services**

**Report Title:        Management of Construction Contracts – Leaside Bridge Structure  
 Rehabilitation Contract**

**Report Date:        March 23, 2007**

**Recommendation**

001. The Executive Director, Technical Services Division, ensure that where possible all tender quantities contained in construction contract tenders are accurate and are representative of actual quantities required to complete the contract.
003. The Executive Director, Technical Services, ensure that staff are aware of their levels of authority in regard to the approval of amendments to City contracts. Further steps be taken to monitor compliance with this level of authority
004. The Executive Director, Technical Services, direct that any renegotiation of contract terms which appear to be ambiguous, unclear or inconsistent only be conducted after consultation with the City’s Legal Services Division. All such consultations be documented.
005. The Executive Director, Technical Services Division, ensure that documentation supporting all reductions in tender quantities and tender prices is completed and retained. Any negotiated reductions in tender amounts be approved by appropriate staff



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008. The Executive Director, Technical Services Division, review the current practice relating to the billing and recovery of costs from third parties and ensure procedures are developed for the timely billing and recovery of all related costs.
010. The Executive Director, Technical Services Division, review the process for determining and approving all payroll overhead calculations. In regard to the Leaside Bridge contract, payroll overhead overpayments should be determined and recovered.
011. The Executive Director, Technical Services Division, ensure that the Division's existing procedural requirements identifying the due dates for all warranty inspections are performed for all projects. Details of all warranty inspections be clearly documented and approved by senior management. Deficiencies identified during the warranty inspection process be documented along with the specific steps undertaken to address these deficiencies.

**Division: Technical Services**

**Report Title: Management of Construction Contracts – Leaside Bridge Structure Rehabilitation Contract (With Confidential Attachment) Staff Report**

**Report Date: March 23, 2007**

**Recommendation**

- 001 City Council not authorized the public release of the confidential report in Attachment 1 as this report contains confidential legal advice and information in relation to current litigation.

**Division: Parks, Forestry & Recreation**

**Report Title: Review of Receivables Relating to Parks and Recreation Operations and the Review of Revenue and Cash Controls Relating to the Parks and Recreation Division, North and South Districts**

**Report Date: March 19, 2004**

**Recommendation**

- 006 The Commissioner, Economic Development, Culture and Tourism, during its review of the Department's organizational structure, prioritize those facilities requiring the implementation of the appropriate financial modules within the CLASS permitting and registration system. A specific timetable be established for implementation of such CLASS modules at those prioritized City facilities.
- 014 The Commissioner, Economic Development, Culture and Tourism direct the Compliance Unit to evaluate the controls over the sale and accounting for memberships and passports. Such review to ensure that the inventory of memberships and passports are accounted for, the numerical sequence of all such passes is controlled, and reconciliations of cash collected with passports sold is performed on a daily basis. All reconciliations be reviewed and approved in writing by supervisory staff.

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

**Division:** Treasurer

**Report Title:** Review of the City’s Bank Reconciliation and Deposit Procedures

**Report Date:** 9/13/00

No.	Recommendation	Management’s Comments and Action Plan/Time Frame
(1)	<p>the Chief Financial Officer and Treasurer implement formal policies and procedures with respect to the reconciliation of the City’s bank accounts including the requirement:</p> <p>(a) that bank reconciliations for all bank accounts be completed within 30 days of month-end;</p> <p>(b) that all reconciling items be properly investigated on a timely basis and supported by appropriate documentation;</p> <p>(c) that supervisory review of each bank reconciliation include the review of unusual reconciling items and signing of each reconciliation as evidence of supervisory approval; and</p> <p>(d) that procedures be implemented to ensure timely and accurate recording of reconciliation adjustments in the general ledger;</p>	<p>Partially Implemented.</p> <p>(a) Accounting Services recently hired a Financial Analyst to provide support for the Banking unit. The FA has reviewed the draft policies &amp; procedures and worked with staff to update.</p> <p>Timeline: The updated policies and procedures will be posted on the Accounting Services Intranet website for July 1, 2008.</p> <p>(b-c) As previously stated, some accounts cannot be reconciled within a 30-day period due to the volume of transactions. Steps have been taken to reduce the reconciliation time by creating additional accounts to redistribute the workload. Some of these high volume accounts relate to the Point-of-Sales (POS) portfolio, the Parks CLASS Registration system, Disbursement and daily deposit activities. We continue to monitor and address issues as needed.</p> <p>(d) The P&amp;P will be updated to reflect the accounts that will take longer than 30 days to reconcile. Funds Mgt. will also be more proactive and assertive when addressing items within the posted period.</p>
(2)	<p>the Chief Financial Officer and Treasurer, in conjunction with all other Commissioners, establish a policy requiring daily deposits of cheques received and establish a reporting procedure for deposits such that:</p> <p>(a) staff responsible for the receipt of cheques be required to restrictively endorse such cheques with an appropriate City of Toronto corporate name and date stamp;</p> <p>(b) staff preparing bank deposits review the date stamps on cheques being deposited. Where significant delays are noted between the date on the date stamp and the date of deposit,</p>	<p>Partially Implemented.</p> <p>(a) All Accounts Receivable staff have been advised and are aware of the current policies and procedures issued for cheque endorsement. All staff have been issued endorsement stamps which are used when cheques are received. Staff are also required to photocopy all cheques and attach them to their Payment Processing (PPF) entries. The complete PPF package becomes part of the support documentation for the daily deposit. This has been in practice since 2000.</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	<p>this fact should be brought to the attention of appropriate supervisory staff for necessary action; and</p> <p>(c) the Accounting Services Division work with departments to identify where additional training is required regarding the use of the general ledger account codes.</p>	<p>(c) All areas within the City receive cheques. Staff are advised to forward all payments to their Accounts Receivable or Payment Processing units for deposit. The receivable and payment processing areas have been issued endorsement stamps and area specific deposit slips.</p> <p>Timeline: The Manual Procedures document will be updated, in its entirety, and reposted on the Accounting Services website. Staff will also be retrained.</p> <p>Timeline: end of the Summer 2008 (including training). Please also note that some items such as the Cheque Endorsement and Cheque Negotiability Policies will be made public in July 2008.</p>

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

**Report Title: Community & Neighbourhood Services – Community Services Grants Program Review**

**Report Date: 2/27/01**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
(17)	<p>the Commissioner, Corporate Service, prepare an accounting of all grants in kind provided by the City. Such an accounting to facilitate a determination as to whether individual grants in kind meet City policy and guidelines and whether or not such funding should continue. In cases where grants in kind relate to accommodation being provided at no cost this matter be considered during the Corporate master accommodation plan currently in process; and</p>	<p>Being coordinated by Facilities and Real Estate Division and in relation to recommendations 16 and 18 of Auditor General report "Review of the Administration of Leases on City-owned Property" (reported date July 8, 2006).</p>
(18)	<p>the Commissioner, Community &amp; Neighbourhood Services, be requested to recommend amendments to the City of Toronto Grants Policy. The amendments to include specific policies relating to grants in kind. The amended policy be forwarded to City Council for approval.</p>	<p>Accountability now rests with the Executive Director of SDFA.</p> <p>A review was undertaken of the use of city-owned property by non-profit corporations at below market charges (grants in kind). The Policy for City-Owned Space provided at Below-market Rent was adopted by City Council on October 1,2,3, 2002. These policies will be included within the amended City of Toronto Grants policy, scheduled for Council consideration in June, 2008.</p>

**City Divisions  
Public Recommendations – Not Fully Implemented**

**Division:** Transportation Services Division

**Report Title:** Contract Management Procedures – Transportation Services Division

**Report Date:** 3/19/01

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	<p>the Commissioner of Works &amp; Emergency Services, take the necessary action to strengthen quality assurance over projects by:</p> <p>(a) developing a harmonized quality assurance material quality testing;</p> <p>(b) designing a form for documenting and reporting on the completion of required lab tests and related results on each project for review by district road operation managers and supervisors;</p> <p>(c) providing staff training to ensure that all inspectors are aware of the Transportation Services Division's inspection, testing and documentation requirements, as well as management expectations in this regard;</p> <p>(d) regularly monitoring staff adherence to the harmonized quality assurance program;</p> <p>(e) considering the rotation of inspectors, as appropriate;</p>	<p>Divisional staff met with AG's Office during the 2007 review of outstanding recommendations to clarify expectations. While a number of initiatives have been underway to address these recommendations, the division is not currently in a position to state that the AG's Office expectation for a finalized inspection manual, or field services manual, is completed. At present, the expected completion date is end of 2008.</p>

**Division:** Parks, Forestry & Recreation

**Report Title:** Cash Controls Review – Parks and Recreation Division, East and West Districts

**Report Date:** 5/4/00

No.	Recommendation	Management's Comments and Action Plan/Time Frame
005	<p>in order to minimize the amount of cash handled at each facility:</p> <p>(a) debit card terminals be installed at appropriate locations and a policy be adopted that promotes payment by debit or credit card as opposed to cash and cheques; and</p>	<p>As part of the rollout of the Class/POS project and to encourage payment by debit cards, we have identified 93 locations for debit card installation. As of December 2007, 48 locations have been provided with debit card terminals. 45 terminals are being back-ordered. This project is expected to be completed by mid 2008.</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

**Division:** Parks, Forestry & Recreation

**Report Title:** Review of Receivables Relating to Parks and Recreation Operations and the Review of Revenue and Cash Controls Relating to the Parks and Recreation Division, North and South Districts

**Report Date:** March 19, 2004

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	The Commissioner, Economic Development, Culture and Tourism review all reports issued by the Auditor General's Office relating to cash controls and accounts receivable management and ensure that all recommendations are appropriately addressed.	Accountability now rests with the General Manager Parks, Forestry and Recreation and the Executive Director, Social Development, Finance and Administration.  Work-in-progress.
003	<p>The Commissioner, Economic Development, Culture and Tourism review in detail the outstanding accounts receivable balances and ensure that:</p> <p>(e) In consultation with the Chief Financial Officer and Treasurer, consideration be given to the charging of interest on accounts which have been outstanding for a pre-determined period of time.</p> <p>(h) Specific performance measures be developed in order to measure the effectiveness of the receivable collection process. Management reports be amended to facilitate the disclosure of receivables by District and appropriate action be taken where collection efforts are not meeting performance expectations.</p>	<p>Accountability now rests with the General Manager Parks, Forestry and Recreation and the Executive Director, Social Development, Finance and Administration.</p> <p>Currently under review. Implementation will involve consideration of the Corporate guidelines for "Accounts Receivable Collection Procedures and Credit Protocol", CLASS and SAP functionality in the Division and accounts receivable management going forward.</p> <p>Currently being developed in conjunction with other organizational and operational processes including CLASS and SAP functionality.</p>
004	The Commissioner, Economic Development, Culture and Tourism, in consultation with the Chief Financial Officer and Treasurer, develop accounts receivable policies and procedures in order to provide guidance for the management of accounts receivable. Specifically the policy and procedure address collection efforts, the granting of credit, routine ageing of accounts, standard time frames for sending accounts to collection agencies and the process for the determination of doubtful accounts and the write-off of uncollectible accounts.	<p>Accountability now rests with the General Manager Parks, Forestry and Recreation and the Executive Director, Social Development, Finance and Administration.</p> <p>The management of accounts receivable is being done in conjunction with the corporate guidelines for "Accounts Receivable Collection Procedures and Credit Protocol". Phase I and Phase II of three phase approach now complete. Phase III involves review of overall processes related to Collection Procedures, Credit/Discount approvals, Accounts Receivable Collection and Monitoring and implementation of new policies and procedures with staff training and follow-up to be completed in mid-2008.</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

**Division:** Social Services

**Report Title:** Recovery of Social Assistance Overpayments, Toronto Social Services

**Report Date:** 6/2/05

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	<p>The General Manager, Toronto Social Services, review and develop appropriate performance measures and targets in relation to program costs and recoveries. Such performance measures be used to evaluate the financial results and performance of the Inactive Overpayment Unit and determine an appropriate allocation of resources to the Unit.</p>	<p>Performance measures developed and implemented in second quarter of 2007. Reports are reviewed by SMT on a monthly basis. Divisional recovery performance was reported to Committee in the December 2007 Scorecard Report. Analysis to assess IOU cost recovery trends, baseline performance, recovery targets and resource commitments included in 2008 workplan. Recovery trends and IOU performance will be included as part of TSS 2008 Score Card report to Committee</p>
003	<p>The General Manager, Toronto Social Services, establish appropriate performance measures in relation to collection follow-up procedures for all overpayments relating to Ontario Works clients. Such performance measures be subject to supervisory review and appropriate management action. The ongoing monitoring of collection activities be reviewed and evidence of such review be contained in all files</p>	<p>Performance measures, review, and follow up procedures have been established for all overpayments related to OW clients. TSS is pursuing additional report tools and automated supports to enhance the monitoring, review, and follow up action on overpayment recoveries (please see actions noted in the response to recommendation #7). As indicated in the response to recommendation #1, TSS will complete an analysis of performance measures, recovery trends, and baseline performance, in 2008, to determine what further measures may be required to ensure that effective procedures and Divisional mechanisms are in place for action on the recovery of all overpayments. Regular periodic reports will continue to be submitted for TSS SMT consideration.</p>
007	<p>The General Manager, Toronto Social Services, evaluate the reporting capabilities of the current management information systems in order to ensure that the needs of the Inactive Overpayments Unit are addressed. The functionality of such a system should include:</p> <ul style="list-style-type: none"> <li>- automated receipt issuance when a recovery is processed;</li> <li>- automated consolidation of daily funds received and processed;</li> <li>- outstanding overpayment account balance information;</li> <li>- standardized collection letters;</li> <li>- automated bring forwards;</li> <li>- tracking of post-dated repayment cheques;</li> <li>- automated priority ranking of accounts; and</li> <li>- performance reports indicating key</li> </ul>	<p>TSS has allocated resources and has commenced documenting the full business requirements for automation to address the needs of the IOU. It is anticipated that business requirements will completed in 2008 as part of the automation plan.</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	financial ratios such as overpayment recoveries compared to outstanding overpayments.	
013	The General Manager, Toronto Social Services, review and measure the impact created by the implementation of full portability of overpayments on the administration of social assistance and report the current and projected operational impact to the Community Services Committee and the Ministry of Community and Social Services.	TSS has commenced a review and all data has been collected. It is anticipated that the analysis will be complete by the second quarter 2008 for TSS SMT consideration and included in the 2008 Scorecard Report to Committee.

**Division:** Purchasing & Materials Management

**Report Title:** Procurement Processes Review – City of Toronto (Detailed Report)

**Report Date:** 3/31/03

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	<p>The Chief Financial Officer and Treasurer, in consultation with Commissioners, develop service level agreements for the procurement process:</p> <ul style="list-style-type: none"> <li>(i) that clearly define the roles, responsibilities, authorities and accountability of the Purchasing and Materials Management Division and departments for each step in the process, including the responsibility for ensuring compliance with the various policies;</li> <li>(ii) that outline the standards and expectations, with respect to the level of service, turnaround time and lead time required; and</li> <li>(iii) ensure such requirements are communicated and understood by all applicable staff, and the necessary training is provided to staff in this regard.</li> </ul>	<p>A new Service Level Agreement (SLA) Template has been developed and SLAs have been prepared and signed with Toronto Water, Facilities and Real Estate, Fire Services, Emergency Medical Services, Fleet Services, Solid Waste and Technical Services.</p> <p>It is anticipated that services level agreements with the two remaining major clients will be completed by the third quarter of 2008.</p>

**City Divisions  
Public Recommendations – Not Fully Implemented**

**Division:** Chief Corporate Officer

**Report Title:** Oracle Database Review – Security Controls and Other Issues

**Report Date:** 12/12/03

No.	Recommendation	Management's Comments and Action Plan/Time Frame
004	The Commissioner of Corporate Services, in consultation with the Chief Administrative Officer, report to the City's Administration Committee on the benefits and costs of establishing a centralized database security function with authority to administer and monitor database security practices for all databases throughout the City;	The IT Transformation Office, established to implement recommendations from the IT Governance and Organization Design Review, will review the extent to which database security should be centralized - then implement any required organization change.  Projected Implementation Date: December 31, 2008

**Division:** City Manager's Office

**Report Title:** Review of the Implementation of Recommendations of the Final Report of the Task Force on Community Access and Equity

**Report Date:** 1/9/04

No.	Recommendation	Management's Comments and Action Plan/Time Frame
007	departmental Commissioners:  (a) identify in the departmental access and equity action plan opportunities for involving residents in program advisory committees; and  (b) ensure that the operational effectiveness of these program advisory committees is regularly reviewed for improvement.	The City Manager's annual report to City Council (June 2006) on Access Equity and Human Rights Action Plans reported on the program advisory committees established by Social Services, Children's Services, Public Health, Homes for the Aged, and Parks Forestry and Recreation.  In the next period of reporting AEHR Action Plan submissions slated for 2009, City divisions identified above in 7 (a) will be asked to review of the effectiveness of program advisory committees with respect to addressing access, equity and human rights issues, focusing on diversity in representation of committees, issues addressed by the committees and barrier removal undertaken.
011	the Chief Administrative Officer: (a) take over responsibility for the Human Rights Office and request Council approval to transfer all existing staff resources and approved budget of the Human Rights Office from the Corporate Services Department to the Chief Administrator's Office;  (b) ensure that the Human Rights Office is established as a distinct unit within the Chief Administrator's Office such that it	The Human Resources Division was relocated to the Office of the City Manager as a result of the 2005 Administrative Restructure. The approval of the 2007 Human Resources Division Administrative Structure Review included a new reporting relationship for Human Rights staff within the Human Resources Division. Staff in the Human Rights Office report to the City Manager through the Executive Director of Human Resources. This reporting relationship is reflected in the amended Human Rights and Anti-Harassment Policy. To ensure operational independence with respect to raising contentious



**City Divisions**  
**Public Recommendations – Not Fully Implemented**

<b>No.</b>	<b>Recommendation</b>	<b>Management's Comments and Action Plan/Time Frame</b>
	<p>has the profile and operational independence to carry out its functions specifically related to investigations, the provision of confidential advice, and raising contentious issues that require attention; and</p> <p>(c) develop effective communication mechanisms to ensure that City staff are fully aware of the roles of the Human Rights Office in addressing human rights enquiries and complaints;</p>	<p>issues, the amended employee complaint procedures state in provision 17: the Human Rights Office has the authority where necessary to raise issues directly to the City Manager where Human Resources Division staff are directly or indirectly implicated in a complaint of discrimination or harassment”.</p>
12.	<p>the Chief Administrative Officer, in consultation with the Commissioner of Corporate Services:</p> <p>(a) clearly define the roles and responsibilities of the Human Rights Office and consultants in Human Resources Business Units in their investigation and reporting of all complaints of discrimination regarding employment, access to services, and hate related activities;</p> <p>(b) develop mechanisms to maintain strong linkages between the Human Rights Office and Human Resources Division to ensure that all Human Resources policies, programs, and guidelines incorporate human rights standards and reflect the City's commitment to human rights and equity; and</p> <p>(c) ensure that all data on human rights complaints, enquiries, and concerns received and addressed by the Human Resources Division are reported to the Human Rights Office for inclusion in its annual report to Council effective 2004.</p>	<p>A new Roles and Responsibilities section has been added to the amended Human Rights and Anti-Harassment Policy. The roles and responsibilities of Human Resources Division staff are reflected in 3.3 of the amended policy.</p> <p>All data on human rights complaints received and addressed by the Human Resources Division was reported to the Human Rights Office and included in the 2007 Human Rights Report. The report was tabled at the Employee and Labour Relations Committee on May 20, 2008 and will be at the June 23 and 24 City Council meeting.</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

**Division:** Information & Technology

**Report Title:** Toronto Maintenance Management System Application Review

**Report Date:** 3/30/04

No.	Recommendation	Management's Comments and Action Plan/Time Frame
010	the Commissioner, Works and Emergency Services, implement a process for tracking activity on the Toronto Maintenance Management System. The tracking strategy consider; the activities or actions to track, the generation of exception reports for review on a regular basis, and follow-up steps for exceptions noted. Further, the Division consult with Records & Archives Division of the Clerks Office, to determine the appropriate retention period for audit records maintained within the system;	Divisional staff met with AG's Office during the 2007 review of outstanding recommendations to clarify expectations. The business system modifications required to satisfy the AG's Office expectation for user activity tracking has not yet been undertaken due to 311 integration modifications and needed business upgrades. At present, the expected timeframe for TMMS activity tracking is 2009.
013	the Commissioner, Works and Emergency Services, ensure that: (a) a business continuity plan that integrates operational needs with the technology component of the Toronto Maintenance Management System is prepared, and that such a plan is documented and tested on a regular basis; and  (b) this plan be incorporated into the departments overall disaster recovery plan;	Divisional staff met with AG's Office during the 2007 review of outstanding recommendations to clarify expectations. The creation of a business continuity plan has not yet been undertaken due to 311 integration modifications and needed business upgrades. Development of an overall disaster recovery plan is currently underway and will be incorporated into the continuity plan. At present, the expected timeframe for implementation is 2009.

**Division:** SHELTER, SUPPORT & HOUSING ADMINISTRATION

**Report Title:** Hostel Operations Review – Community and Neighbourhood Services

**Report Date:** 6/20/04

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	the Commissioner, Community and Neighbourhood Services, report to City Council with proposed provincial subsidy options and recommended changes to the current funding arrangements for the City's shelter system. Such a report:  (a) clearly articulate the need for a funding model which has as its objectives:  (i) the need to provide incentives for shelter operators to transition the homeless to	The report titled 2008 Per Diem Rates for the Purchase of Services Shelter System and Related Matters provided Council with an update on the preliminary findings and consultation process regarding the Hostel Services Funding Model Review.  Council approved the following recommendation  "the General Manager, Shelter, Support and Housing Administration undertake a consultation process with relevant stakeholders, shelter providers and other service providers which will be used to evaluate

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	<p>permanent long-term accommodation; and</p> <p>(ii) the need to provide a measure of financial stability to shelter operators; and</p> <p>(b) include funding alternatives, including the short-term and long-term financial implications under each option; and</p> <p>(c) along with any recommendations which City Council may have, form the basis of future negotiations with the Province of Ontario;</p>	<p>options related to the future funding direction for shelter services which includes integration of a strategy to support people who are homeless to access and maintain permanent housing in the funding structure, and report back to the Community Development and Recreation Committee in 2008.</p> <p>Upon completion of further consultations the final report will be presented to Council.</p> <p>Timeline: Report back to Council in 2008</p>
004	<p>the Commissioner, Community and Neighbourhood Services, ensure that the recommendations in this report, particularly with respect to the financial-related controls are addressed in the development of the Shelter Management Information System. In addition, consideration be given to accelerating the implementation of the Shelter Management Information System;</p>	<p>The Bid Committee awarded a contract for SMIS, December 2007, which allows for financial customization as identified in the RFQ section 3.3. The Financial component customization is required due to particular City needs. Divisional staff are currently finalizing the requirements of the financial component. This is an ongoing process that will always require updates.</p> <p>Timeline: second half of 2008</p>
017	<p>the Commissioner, Community and Neighbourhood Services, review the Out of the Cold Program, with a view to:</p> <p>(a) evaluating the costs and benefits of the program;</p> <p>(b) reporting to the Community and Neighbourhood Services Committee, together with a recommendation on the future direction of the program both in the short-term and the long-term based on the evaluation; and</p> <p>(c) in the interim, provide clear direction as to how the program fits into the overall City shelter system, including:</p> <p>(i) the City's role in the provision of the support services by the agency running the program; and</p> <p>(ii) the City's role in the provision of emergency shelter services by the participating community organizations, particularly with respect to the</p>	<p>Accountability now rests with the General Manager.</p> <p>Phase 3 of the review of Out of the Cold was not initiated in 2007 due to cost containment and the hiring freeze (i.e., consultants could not be hired and internal policy positions were not filled).</p> <p>Staff will initiate an internal process in 2008.</p> <p>Timeline: completion in 2009</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	applicability of the City's Shelter Standards to these organizations;	
018	the Commissioner, Community and Neighbourhood Services, assess the reliability of the financial information in the Hostel Utilization System currently used by the City-operated shelters and ensure that any information that is required to be carried forward to the new Shelter Management Information System, currently under development, is complete and accurate;	In 2007 a data clean up cost review was conducted. A cost benefit analysis determined that it was more appropriate to do full data clean up as part of the implementation of SMIS . Section 3.3 of the RFQ for SMIS that was awarded on December 19, 2007 allows for Data Conversion Assistance as part of the contract.  Timeline: second half of 2008
024	the Commissioner, Community and Neighbourhood Services, develop a policy that clearly establishes standard rates for maintenance fees for emergency shelter users. Such policies determine at what income levels maintenance fees become due. The policy be applied consistently to both City-operated and purchased service shelters. Internal controls commensurate with the level of fees collected be established; and	Accountability now rests with the General Manager.  Due to the 2007 cost containment measures, development of a policy could not be completed as consultants and an internal policy position could not be hired.  Staff will initiate a review in 2008.  Timeline: completion in 2009

**Division: Parks, Forestry & Recreation**

**Report Title: CLASS Recreation Registration and Permitting System Information Technology Review – Economic Development, Culture and Tourism Department**

**Report Date: 10/6/04**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
012	the Commissioner, Economic Development, Culture and Tourism, direct that a review of current user access rights be performed and that such a review be conducted on a regular basis to confirm that user access rights are compatible with job functions and responsibilities;	Accountability now rests with the General Manager. The new Class Upgrade, scheduled for completion in April 2008 will include a changed Security Matrix which needs to be reviewed and aligned to roles and responsibilities of Class users in recently re-organized PF&R, EDCT and SDF&A Completed by: January 2009
013	the Commissioner, Economic Development, Culture and Tourism, ensure that password management practices, such as setting a standard minimum length for passwords, requiring regular password changes and locking out users after three unsuccessful attempts, are implemented;	Accountability now rests with the General Manager. The new Class Upgrade will address enhance password protection security and is scheduled to be completed by May 2008
015	the Commissioner, Economic Development, Culture and Tourism, establish a policy and corresponding procedures for archiving records maintained on the CLASS Recreation Registration and Permitting System;	Accountability now rests with the General manager. A utility to archive records in Class is expected to be ready for testing in Q3 2008.  Policies and procedures will be established in tandem with the testing and implementation of the Archiving utility. Completed by: January 2009

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

**Division:** Information & Technology

**Report Title:** Corporate Absenteeism/Attendance Management Follow-up Review

**Report Date:** 10/15/04

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	the Commissioner, Corporate Services, develop a standardized reporting format to document the results of meetings held with employees to discuss their absenteeism and ensure that evidence of acknowledgement by the employee of these discussions and action taken is retained on file.	Both Local 79 and 416 have grieved the Attendance Management Program.

**Division:** Information & Technology

**Report Title:** Payroll Processing Review – Phase One

**Report Date:** 10/27/04

No.	Recommendation	Management's Comments and Action Plan/Time Frame
012	the Commissioner of Economic Development, Culture and Tourism, in consultation with the Chief Financial Officer and Treasurer, review controls over payroll processing in the Parks and Recreation Division related to part-time recreation employees and make the necessary internal control and system improvements to reduce the risk of payroll overpayments and the number of manual cheques;	The implementation of the automated time sheet system, Pay.net, improved the payroll process, enhanced the accuracy of time sheets and eliminated errors because of illegible time sheets. Pay.net enables all hours worked by an employee at different facilities to be captured centrally for ease of verification. The implementation, which started as a pilot in 2004 is now implemented division-wide. Currently 50% of the Recreation staff are on Pay.net and training is ongoing to complete implementation in 2008.

**Division:** Information & Technology

**Report Title:** Telecommunication Services Review

**Report Date:** 1/31/05

No.	Recommendation	Management's Comments and Action Plan/Time Frame
009	The Commissioner, Corporate Services, in consultation with the service providers, ensure that an appropriate level of cellular telephone billing information is provided to all departments. Departments ensure that controls are in place for the recovery of non-business related calls;	<p>While cellular telephone billing information is provided to Divisions, this process is not yet automated. The implementation of the Telecom Expense Management System (TEMS) is underway and is scheduled to be complete during Q2, 2008.</p> <p>Policies have been implemented regarding divisional responsibility for recovering costs for personal use of land line and cellular phone calls.</p> <p>Projected Implementation Date: June, 2008</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

**Division:** Corporate Finance

**Report Title:** Treasury Services Review – Corporate Finance Division, Finance Department

**Report Date:** March 1, 2005

No.	Recommendation	Management's Comments and Action Plan/Time Frame
003	the Chief Financial Officer and Treasurer ensure Investment Policies include clear guidelines, timelines and protocols for identifying, communicating and acting upon policy exceptions. The guidelines should include clear roles and responsibilities of Treasury Services staff and senior management and should outline documentation and approval requirements of any action related to the exceptions;	A formal process, protocol, guidelines for identifying, communicating and acting upon investment policy exceptions is being addressed. The Investment Policy will be updated and amended in 2008 to reflect.
004	the Chief Financial Officer and Treasurer ensure that a formal review process for reports be developed, documented and implemented. All available reports, with special emphasis on exception reports, be reviewed and consulted regularly to ensure City holdings are in compliance with Investment Policies. Evidence of such review be documented;	Similar to recommendation 003, a formal process and procedure to review reports is being prepared including developing a procedure to record and document the management approval process of various investment reports with emphasis on exception reports.
006	the Chief Financial Officer and Treasurer, in ensuring that trades are conducted in compliance with the Investment Policies and related legislation, determine the appropriateness of technical trading and address technical trading in the Investment Policies;	To be included in the 2008 Investment Policy report scheduled for Council by June 30, 2008.
011	the Chief Financial Officer and Treasurer ensure that trader authority limits be established, that duties of all positions within the Treasury Services Unit correspond with their respective job descriptions, and that Treasury Services staff duties align with assigned signing authorities;	To be addressed in conjunction with the updating of the Investment Policy and ongoing duties, roles and functions of Capital Market staff, given the limited number of staff.
012	the Chief Financial Officer and Treasurer develop ethics policies and statements specific to the Treasury Services Unit. Policies and statements to include guidance regarding personal trading, gifts, offerings, trader ethics, and trader dealings with brokers or outside providers, as well as requirements for reporting deviations from policy to senior management. Acknowledgement Statements should be updated and signed by all Treasury Services	Draft policy developed. The policy will require approval of Investment Advisory Committee and Council. Implementation late 2008.

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	staff on an annual basis;	
013	<p>the Chief Financial Officer and Treasurer, with a view to improving controls over cash and investment management:</p> <p>(f) establish limits on concentrations in volume and dollar amounts. Concentrations over set amounts be explained, documented and reviewed by senior Treasury Services staff.</p>	<p>The Investment Policy will be updated and amended in 2008 to reflect the investment regulations that are part of the City of Toronto Act and will incorporate new limits for securities where appropriate.</p>

**Division: FLEET SERVICES**

**Report Title: Fleet Operations Review – Phase Two**

**Report Date: 4/11/05**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
006	<p>The Deputy City Manager and Chief Financial Officer implement policies and procedures pertaining to vehicle rentals requiring that:</p> <p>(a) detailed business cases be provided by all departments for rental vehicles, such business cases to take into account the following:</p> <p style="margin-left: 40px;">(i) cost benefit of renting as opposed to purchasing vehicles;</p> <p style="margin-left: 40px;">(ii) availability of similar under-utilized or surplus vehicles in other programs or departments; and</p> <p style="margin-left: 40px;">(iii) the possibility of sharing vehicles with other programs for use throughout the year;</p> <p>(b) Fleet Services assume responsibility for ensuring business cases for rental vehicles are completed, reviewed and authorized; and</p> <p>(c) where rental vehicles are used throughout the year for permanent programs, contribution to the vehicle and equipment replacement program be provided towards the purchase of the vehicle within a specified period.</p>	<p>Due to the delay of hiring staff caused by the hiring restrictions of the Cost Containment measures in 2007, this project to establish Fleet Services as prime for rental vehicles has been delayed until 2008.</p>

**City Divisions  
Public Recommendations – Not Fully Implemented**

007	The City Manager report to the Administration Committee, upon completion of the Yards Rationalization Study, on the status of the recommended closures of the maintenance garages located at 875 Eastern Avenue, 1008 Yonge Street, 1401 Castlefield Avenue and 30 Northline Road.	875 Eastern has been closed for our maintenance however the other locations are pending the results of the Yards Rationalization Study.
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**Division: Facilities & Real Estate**

**Report Title: Maintenance and Administrative Controls Review – Facilities and Real Estate**

**Report Date: 9/16/05**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	<p>The City Manager review the current Corporate governance structure of Facilities and Real Estate and building maintenance service arrangements and determine the extent of resources allocated to building maintenance functions in all City divisions, with a view to:</p> <p>(a) evaluating the feasibility of centralizing ownership, control and accountability of City buildings and integrating all building maintenance operations and related funding within the Facilities and Real Estate Division; and</p> <p>(b) reporting to the Policy and Finance Committee by July 2006. Such report to include the following:</p> <p>(i) proposed organizational structure to integrate all building maintenance services;</p> <p>(ii) costs and benefits of such change;</p> <p>(iii) roles and responsibilities of the Facilities and Real Estate Division and all City-user divisions;</p> <p>(iv) impact on the operating and capital budgets of the Facilities and Real Estate Division and all other City divisions;</p> <p>(v) recommended action, including specific timelines for implementation; and</p> <p>(vi) direct consultation with City divisions.</p>	<p>The City Manager's Office has assigned a Project Manager and external consulting team, (PSTG) to undertake a Facilities Governance Review. Recommendations are expected in 2008 addressing the AG recommendation in 1 a and b.</p>
002	The Deputy City Manager and Chief Financial Officer ensure priorities are	Facilities & Real Estate Division has fully implemented this recommendation and continues to



**City Divisions**  
**Public Recommendations – Not Fully Implemented**

<b>No.</b>	<b>Recommendation</b>	<b>Management's Comments and Action Plan/Time Frame</b>
	established on a City-wide basis for the capital repair of City-owned buildings. All divisional capital repair budgets should be evaluated and priorities established irrespective of budget responsibilities.	prioritize projects as reflected in the 2008 capital submission. The Facilities Governance Review will address the recommendation pertaining to City-wide project prioritization in 2008.
003	The City Manager establish a Corporate-wide policy providing that the Facilities and Real Estate Division maintain facilities maintenance standards relating to City-owned buildings, excluding certain speciality facilities, and authorize the Facilities and Real Estate Division to maintain a Corporate governance role in monitoring compliance with legislative requirements.	Facilities & Real Estate Division utilizes facilities maintenance standards for all Corporate facilities under F&RE jurisdiction. The roles and responsibilities pertaining to monitoring and compliance will be addressed in the Facilities Governance Review in 2008.
004	<p>The Deputy City Manager and Chief Financial Officer give priority to the completion of an implementation plan for facilities maintenance standards including:</p> <p>(a) a process to monitor compliance with legislative requirements;</p> <p>(b) funding, staffing and operational requirements of the Facilities and Real Estate Division and all other City divisions;</p> <p>(c) the development of specific facilities maintenance standards, if necessary, for speciality facilities such as water treatment plants and arenas; and</p> <p>(d) timelines for implementation.</p>	<p>The Facilities &amp; Real Estate Division's work on an implementation plan for facilities maintenance continues to be dependent on the introduction of the SAP Plant Maintenance Module - Preventative Maintenance functionality in 2009.</p> <p>The roles and responsibilities are expected to be further refined as an outcome from the Facilities Governance Review in 2008.</p>
009	<p>The Deputy City Manager and Chief Financial Officer take necessary steps to ensure that:</p> <p>(a) each City building has a separate cost centre in the SAP Financial Information System and building revenue and expenditures are charged to individual building cost centres;</p> <p>(b) building maintenance and cleaning expenditures are classified on the same basis in the SAP Financial Information System; and</p> <p>(c) total maintenance and cleaning costs are determined for individual City buildings, City divisions and the City as a whole.</p>	<p>(a) Wherever possible buildings have been allocated with a unique cost centre to charge building revenue and expenses.</p> <p>(b) building maintenance and cleaning costs have been classified in SAP</p> <p>(c) total maintenance and cleaning costs are determined for City buildings</p>
012	The Deputy City Manager and Chief Financial Officer take appropriate steps to:	In terms of performance based tracking:

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	<p>(a) develop and implement results based performance indicators measuring the productivity of building maintenance and cleaning services;</p> <p>(b) use performance indicators to compare internally between building locations and previous performance or externally with other leading local government and private sector organizations;</p> <p>(c ) incorporate performance measures into service level agreements with City-user divisions; and</p> <p>(d) implement a process to track service delivery against agreed upon benchmarks.</p>	<p>(a)The F&amp;RE specific Ontario Municipal Benchmarking Initiatives performance indicators; measure comparison with other Ontario jurisdictions.</p> <p>(b) The following performance measures are tracked facilitating a comparison with other jurisdictions:</p> <ul style="list-style-type: none"> <li>- facility cost per rentable sq ft</li> <li>- % of corporate facilities meeting barrier free guidelines</li> <li>- occupancy rate for corporate facilities</li> <li>- energy consumption per sq ft for Civic Centres</li> <li>- % of completion rate of state of good report projects</li> <li>- client satisfaction ratings as a %</li> </ul> <p>(c) &amp; (d) BSI is currently hiring a Manager who will continue the work of incorporating performance measures into SLA's. This is more of a work in progress.</p>
013	<p>The Deputy City Manager and Chief Financial Officer take appropriate steps to:</p> <p>(a) determine the complete state of good repair backlog for all City-owned buildings;</p> <p>b) develop City-wide funding priorities for the state of good repair backlog; and</p> <p>(c ) ensure that approved capital projects are completed on a timely basis.</p>	<p>Facilities &amp; Real Estate Division determines the complete state of good repair backlog for all corporate buildings and establishes funding priorities for the state of good repair backlog. F&amp;RE approved capital projects are completed on a timely basis and rank at the top of the City in terms of overall completion rates. Also, refer to recommendation #14 regarding CAMS.</p> <p>The compilation of a City-wide backlog of projects and priorities will be reviewed as part of recommendation #1, in 2008.</p>
014	<p>The Deputy City Manager and Chief Financial Officer ensure that a database of the physical condition of all City-owned buildings is developed and forms the basis for a long-term capital plan. In addition, building condition assessments should be completed for all City-owned buildings using criteria based on industry standards and best practices developed by the Facilities and Real Estate Division.</p>	<p>Facilities &amp; Real Estate Division has completed building condition assessments on 100% of facilities. Efforts are underway to fully automate the data collected in a Capital Asset Management System, (CAMS) in 2010.</p>
015	<p>The Deputy City Manager and Chief Financial Officer review:</p> <p>(a) the feasibility of implementing a numeric ranking system to establish priorities on a City-wide basis for funding capital repairs to City-owned buildings; and</p> <p>(b) the results of an evaluation of industry best practices and current prioritization processes followed by the Facilities and Real Estate and the Parks, Forestry and</p>	<p>(a) Facilities &amp; Real Estate records project rankings for the City's priorities outlined as follows:</p> <p>(1) previously approved projects in progress, (2) new legislated projects, (3) Health &amp; Safety projects, (4) SOGR projects where priority is given to maintain a minimum standard of repair</p> <p>(b) Industry best practices are incorporated in ranking</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	Recreation Divisions.	and prioritizing projects. This will only be further enhanced when the Capital Asset Management System is fully implemented in 2010.  This recommendation is linked to the outcome of recommendation #1.
016	<p>The Deputy City Manager and Chief Financial Officer take appropriate steps to establish a maintenance plan for each City building that:</p> <p>(a) includes both capital and operating repairs for current and future years;</p> <p>(b) addresses building deficiencies identified in building condition assessments; and</p> <p>(c) effectively coordinates maintenance and repair activities between the Design, Construction and Asset Preservation and Facilities Operations Units of the Facilities and Real Estate Division.</p>	Facilities & Real Estate Division is on track to implement a Capital Asset Management software solution and a Preventative Maintenance software solution to address the recommendations outlined in 16 a,b,c. These applications will be fully operationalized over the next two years.
017	The Deputy City Manager and Chief Financial Officer ensure that all necessary building information is incorporated into the SAP Plant Maintenance and Asset Management Modules to assist in maintenance planning and repair decisions and provide a record of regulatory inspections.	Core building data variables to be incorporated into the SAP Plant Maintenance – Preventative Maintenance Module have been identified including: maintenance planning, and regulatory inspection requirements. The requisite information will be incorporated into this SAP module for implementation in 2010.
020	<p>The Deputy City Manager and Chief Financial Officer finalize all service level agreements relating to building maintenance and cleaning services by June 30, 2006 ensuring that service level agreements:</p> <p>(a) clarify the interdepartmental charge back process; and</p> <p>(b) address specific client service requirements, wherever feasible</p>	Facilities & Real Estate Division has met with all Service Level Agreement clients and the majority of the service level agreements with the exception of two have been signed off. The inter-divisional charges process has been formally documented and clarified based on client input
028	The Deputy City Manager and Chief Financial Officer ensure the SAP Plant Maintenance Module be used to schedule and track preventive maintenance services.	Facilities & Real Estate plans to introduce the SAP Plant Maintenance Module - Preventative Maintenance functionality to schedule and track preventive maintenance services in 2010.
030	The Deputy City Manager and Chief Financial Officer take steps to implement the interface of the SAP Plant Maintenance Module with the SAP Financial Information and Human Resources/Payroll System to eliminate duplicate input processing and to ensure the accuracy and completeness of	The SAP PM system will have an interface with the SAP Financial Information and Human Resources/Payroll system. This interface has been identified in the SAP Competency Centre five year capital projects plan.

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	maintenance expenditure and payroll information in the work order system.	

**Division: Fire Services**

**Report Title: Fire Services Operational Review**

**Report Date: 1/13/06**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
007	The Fire Chief and General Manager review the cost and benefits of introducing handheld computing equipment in the fire prevention inspection process. Such an analysis to include the costs of original capital investment plus increased efficiency gains. In conducting this review, the Fire Chief and General Manager ensure coordination with both Toronto Public Health and the Toronto Police Service.	Hardware was received at the end of December 2007.  IT is configuring and loading software.  First phase roll out is scheduled for February 2008.
011	The Fire Chief and General Manager establish a policy to ensure rotation of Fire Prevention staff regularly to various geographical areas.	Collective agreement regarding transfer was negotiated to have better management controls. We do not consider it practical to rotate staff often. When charges are processed it can take over a year to go to court, which causes inspectors who were rotated out to continue to come back to the old files.
013	The Fire Chief and General Manager consider taking a "risk based" approach in delivering the fire prevention program in the City and conduct a review to determine:  (a) the cost effectiveness of the current inspection program of institutional facilities;  (b) the number of additional high fire risk premises in the City requiring routine inspections, appropriate inspection frequency and resource requirements, as well as potential risks and liability to the City if identified high fire risk premises are not routinely inspected;  (c) the reasonableness of inspection staff resources currently assigned to the four district commands and possible re-organization to facilitate implementation of a "risk based" inspection program; and  (d) report results and recommendations to the appropriate City Committee.	a) The institution group has been reassigned to a ward. Institutions are inspected by the ward inspector.  b) Data not clean from LIS to be able to compile an inventory of properties.  It is not possible to supply completion date as data is controlled by LIS and there is no extra staff to dedicate to the project.

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

<b>No.</b>	<b>Recommendation</b>	<b>Management's Comments and Action Plan/Time Frame</b>
014	The Fire Chief and General Manager prepare a project plan detailing resource requirements, major milestones and target completion dates, as well as regular status reports to ensure properties requiring retrofit actions, as stipulated by Ontario Fire Code, are inspected within projected time frames. Such plan and the first status report be presented to the appropriate Committee by June 2006.	Report will be forwarded during the second quarter of 2008.
015	The Fire Chief and General Manager take appropriate steps to develop and implement results based performance indicators to measure the productivity and cost effectiveness of the Fire Prevention inspection and enforcement services provided by the City.	<p>Toronto Fire Services continues to work to identify indicators. A new system for staff logging daily activities has been implemented. We consider this will give a better indication of productivity. The full implementation of the One Step software for Fire Prevention will allow significant reporting capabilities not currently possible.</p> <p>Completion is dependant on software supplier. We are in the validation phase. This is also holding up the roll out of tablets. We are now looking at fall 2008.</p>
016	The Fire Chief and General Manager take necessary steps to expedite the development of a new information system for Fire Prevention.	See 007
017	<p>The Fire Chief and General Manager consider taking a "risk based" approach in delivering the fire prevention program in the City and conduct a review to determine:</p> <p>(a) the cost effectiveness of the current inspection program of institutional facilities;</p> <p>(b) the number of additional high fire risk premises in the City requiring routine inspections, appropriate inspection frequency and resource requirements, as well as potential risks and liability to the City if identified high fire risk premises are not routinely inspected;</p> <p>(c) the reasonableness of inspection staff resources currently assigned to the four district commands and possible re-organization to facilitate implementation of a "risk based" inspection program; and</p> <p>(d) report results and recommendations</p>	See 007

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	to the appropriate City Committee.	
019	<p>The Fire Chief and General Manager review and take necessary steps to:</p> <p>(a) ensure the implementation of a proactive and enhanced preventive maintenance program for firefighting vehicles and equipment; and</p> <p>(b) monitor and minimize fire vehicle downtime and service disruptions associated with unscheduled and unexpected repairs</p>	<p>A pilot project to have every heavy truck report to the main shop six months prior to their individual PMCVI date failed due to staff shortages, shop space, and operational needs. A number of changes have been made to the fleet to compensate for the delay in creating a formal PM program. TFS will be preparing a report to accompany the Operating Budget submission Aug/Sept 2008 to show the need for increased staffing within the division.</p>
021	<p>The Fire Chief and General Manager ensure that:</p> <p>(a) the Mechanical Division maintain complete, reliable, accurate vehicle records and comply with regulatory requirements;</p> <p>(b) policies and formal documentation standards for vehicle repairs and maintenance activities are developed;</p> <p>(c) documentation requirements and management expectations are clearly communicated to garage staff; and</p> <p>(d) management regularly review manual and system records and monitor compliance with established documentation policies and standards.</p>	<p>The Division is in the process of creating SOG's for every major aspect of the Division's mandate. Drafts of the SOG's are complete and are being revised and finalized as of March 2008.</p> <p>TFS is currently working toward implementation of the new M5 system. Full use of the M4 system is expected in mid summer 2008.</p>
022	<p>The Fire Chief and General Manager ensure records maintained by the Mechanical Division accurately account for all repairs performed on each vehicle, including repair and maintenance services rendered under warranty and those performed by private garages.</p>	<p>A component of the new M5 change will be a listing of every aspect of the M5 process. This will serve as a reference that all facets of the repair process will be performed correctly and in the right sequence.</p> <p>Target completion date is Nov 2008</p>
023	<p>The Fire Chief and General Manager take steps to ensure cost-effective management of the Mechanical Division including:</p> <p>(a) establishing and maintaining formal, written and enforceable job</p>	<p>Vehicles and equipment used by TFS are generally too specialized to develop standard shop or flat rates for repairs, as each repair (even to the same truck part, i.e., brakes) can be very different.</p> <p>It is expected that upon full implementation, M5 will</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	<p>standards and monitor compliance with those standards; and</p> <p>(b) ensuring accurate tracking of repair time by utilizing the capability built into the M4 Fleet Management Information System.</p>	<p>record data in a manner that allows history to be used to determine standard rates in the future.</p>
024	<p>The Fire Chief and General Manager take necessary steps to:</p> <p>(a) utilize the M4 Fleet Management Information System for recording warranty information and tracking warranty repairs;</p> <p>(b) establish criteria for determining when warranty repairs should be performed internally or referred to the manufacturer; and</p> <p>(c) establish formal arrangements with manufacturers, ensuring the recovery of eligible costs when in-house warranty repairs are made.</p>	<p>Purchase of the M5 system, and the subsequent training to be provided by the software vendor, should allow users to utilize this feature correctly.</p> <p>Warranty procedures are one of the SOG's currently being produced.</p> <p>Will address with PMMD the potential to add a shop labour cost and warranty procedural documents to all future specifications. This would create a "contractual obligation" to any prospective bidder and level the playing field to companies that do have service outlets to those that don't.</p> <p>Completion target is Nov 2008.</p>
025	<p>The Deputy City Manager, in consultation with the Deputy City Manager and Chief Financial Officer, explore the costs and benefits of designating Fleet Services as the primary provider of maintenance and repair services for Toronto Fire Services' light vehicle fleet.</p>	<p>A meeting to discuss the feasibility, costs and benefits of designating Fleet Services as a primary provider of maintenance and repair services for a portion of Toronto Fire Services' light vehicle fleet will be held June 2008.</p> <p>Staff using these vehicles have rapidly changing schedules that make it difficult to pre-plan services, but all have the ability to stop in and briefly continue to work while waiting for their car, if it's on their schedule, hence the current geographically oriented contracts.</p>
027	<p>The Fire Chief and General Manager establish procedures to strengthen management controls to ensure:</p> <p>(a) adequate documentation to support repairs referred to private garages;</p> <p>(b) vendor selection and payments for work performed by private garages are in compliance with Corporate purchasing policies; and</p> <p>(c) random quality assurance inspections of vehicles serviced by private garages are conducted and adequately documented</p>	<p>All work sent out of the shop is currently recorded on a shared excel file accessed by all Captains, and approved by the DC. The M5 system will replace this process by having all notations made directly on the individual work-orders. The M5 system is expected to be fully implemented by the end of 2008.</p> <p>Vendor selection for private garage work and all contracts for component purchase have been set up through PMMD in compliance with all Corporate purchasing policies. Labour and invoice payment is authorized by the various levels of staff involved, directly on the work-orders and purchase documents as required.</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	for review by garage management.	Random inspections of outside labour are performed by the shop Captains and the road service staff. Inspection and authorization notations are made directly on the work-order documents.
028	<p>The Fire Chief and General Manager take necessary steps to:</p> <p>(a) utilize the M4 Fleet Management Information System for recording warranty information and tracking warranty repairs;</p> <p>(b) establish criteria for determining when warranty repairs should be performed internally or referred to the manufacturer; and</p> <p>(c) establish formal arrangements with manufacturers, ensuring the recovery of eligible costs when in-house warranty repairs are made.</p>	<p>TFS is involved in the Warehouse Rationalization Project, and is currently implementing the program within the Mechanical Division fleet repair store room. PMMD and TFS expect the project to be implemented at Toryork by the end of February 2008.</p> <p>Fleet Services has recently signed a long term contract for the storage, supply, and distribution of all automotive parts, supplies, and tools, with UAP. Fire Services have been using the contract to purchase a significant portion of their parts.</p>
029	The Fire Chief and General Manager review the feasibility of utilizing the parts tracking feature in the M4 Fleet Management Information System for implementation in 2006.	<p>As per Recommendation #21, TFS is part of a Corporate M4 Committee that is currently pursuing the acquisition of M5, which is expected to be implemented mid summer 2008.</p> <p>Also, as per Recommendation #28, TFS is also involved in the Warehouse Rationalization project.</p>
030	<p>The Fire Chief and General Manager take appropriate steps to ensure implementation of adequate inventory controls, including:</p> <p>(a) utilizing available system features for tracking inventory usage;</p> <p>(b) assigning a staff position to monitor receipts and issuance of parts inventory and restricting physical access to the stockroom to authorized personnel;</p> <p>(c) recording all parts and labour in the M4 Fleet Management Information System, including unit cost, vendor information and labour hours; and</p> <p>(d) establishing policies and guidelines to provide for an annual inventory process and periodic surprise physical</p>	<p>(a) As per Recommendation # 28, TFS is involved in the Warehouse Rationalization Project, and are currently converting the purchasing procedures so that items are received in SAP then entered into M4/5 when used.</p> <p>(b) A new ID card system has been installed in the store room at Toryork, and the system is live. Access is only by authorized personnel.</p> <p>(c) As per previous recommendations, the upcoming implementation of both the new M5 system, as well as the Warehouse Rationalization project, will assist in resolving these outstanding issues.</p> <p>(d) PMMD recommends "rolling inventory counting" over conventional annual counts. Mistakes are found more quickly by counting a small</p>



**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	counts of items and ensuring that discrepancies are adequately investigated and resolved.	percentage of the inventory on a regular basis, in lieu of an annual full count.
031	<p>The Fire Chief and General Manager take necessary steps to expedite the implementation of the M4 Fleet Management Information System and include:</p> <ul style="list-style-type: none"> <li>(a) the development of policies and procedures;</li> <li>(b) the securing of technical support from the Information and Technology Division; and</li> <li>(c) the requirement to provide formal training to staff.</li> </ul>	<p>As per Recommendation # 21, TFS is involved in the Corporate initiative to implement the upgraded M5 in the City. This change is to include technical support and training, as well as policies and procedures directly related to M5. M5 will now be considered a Corporate IT program, not simply a Fleet Services program, although Fleet IT staff will remain available for technical support.</p> <p>The M5 usage procedures are being developed as part of the implementation. Target completion date is Nov 2008</p>
032	<p>The Deputy City Manager ensure the Mechanical Division of Toronto Fire Services:</p> <ul style="list-style-type: none"> <li>(a) establish clear and measurable objectives and performance goals;</li> <li>(b) coordinate with Fleet Services in establishing efficiency and effectiveness performance measures to evaluate progress toward those goals; and</li> <li>(b) regularly measure and report on progress in achieving performance goals.</li> </ul>	<p>See also response to Recommendation # 33, below.</p> <p>The Division Chief, Mechanical, in his role as President of the Ontario Mechanical Officers Association, is negotiating with the Ontario Association of Fire Chiefs to accept the NFPA 1071 standard for Emergency Vehicle Technicians as the recognized standard for the profession, in lieu of the current outdated Provincial standard. The validation criteria for this National Standard are still in discussion with the OAFCA and the Fire Marshals Office. Future promotional and performance processes in the Division will be based on this standard.</p> <p>Upon full implementation, M5 will record data in a manner that allows history to be used to determine performance objectives in the future.</p>
033	The City Manager ensure coordination of Fleet Services, Toronto Fire Services and other City fleet operations in establishing common performance measures and standard for fleet operations City-wide	The Deputy City Manager formed the "Executive Fleet Management Co-ordinating Committee" to create communication in fleet related matters such as contract issuing, record keeping systems, Apprenticeship programs, Emergency planning matters, fueling issues, etc, The issue of performance measures has not been addressed by this Committee, but we expect to fully implement this recommendation by Nov 2009.

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

**Division:** Information & Technology  
**Report Title:** Management of City Information Technology Assets  
**Report Date:** 1/26/06

No.	Recommendation	Management's Comments and Action Plan/Time Frame
005	The Chief Corporate Officer, subsequent to the implementation of the Enterprise Information Technology Management System, be required to coordinate periodic asset inventory counts. Any inaccuracies discovered during the inventory count be investigated and appropriate adjustments made accordingly, subject to supervisory review and approval.	Maximo, the enterprise technology asset management system is currently being implemented. As part of the system, a discovery tool has been implemented that discovers all assets connected to the network and provides a reconciliation function to discover assets connected to the network but not found in the Maximo database, and assets found in the database but not connected to the network. A report of these assets will be sent to each Division on a regular basis to validate the asset information. Projected Implementation Date: April 2008

**Division:** City Manager's Office  
**Report Title:** Environmental Issues and Audit Plan  
**Report Date:** 5/30/02

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	<p>the Chief Administrative Officer, in consultation with the Chair of the Toronto Inter-departmental Environment Team (TIE), review the recommendations of the Environmental Plan and:</p> <ul style="list-style-type: none"> <li>(a) develop corporate environmental priorities based on an evaluation of current environmental risks and the potential for environmental health benefits and cost savings to the City;</li> <li>(b) set objectives, targets and time frames for environmental initiatives, that are achievable, clearly defined and measurable;</li> <li>(c) refine the monitoring and reporting system recently developed to evaluate progress on the targets and objectives set, and to document those environmental initiatives which have been completed;</li> <li>(d) assign an appropriate lead for each environmental initiative, with the</li> </ul>	<p>Please Note: The Toronto Inter-departmental Environment Team has been replaced by the Executive Environment Team, Chaired by the Deputy City Manager.</p> <ul style="list-style-type: none"> <li>(a) The work of the Corporate Environmental Risk Management Committee formed in April 2005, was not completed due to reduced staff resources.</li> </ul> <p>The Toronto Environment Office will re-establish a revised risk management working group in September 2008 (corporate in its focus).</p> <ul style="list-style-type: none"> <li>(b) This set of actions has been superseded by the completion or initiation of numerous environmental initiatives that collectively respond to the components of the Environment Plan and exceed it. Key examples include the Climate Change, Clean Air and Sustainable Energy Action Plan, Green Fleet Transition Plan and Wet Weather Flow Master Plan</li> <li>(c) Each of the programs listed above addresses monitoring and reporting.</li> </ul>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	<p>responsibility for developing an implementation plan, co-ordinating activities, and defining and achieving expected deliverables or outcomes;</p> <p>(e) develop a process for incorporating environmental initiatives into departmental business plans and the annual budget process; and</p> <p>(f) include in an annual environmental report to City Council, the status of environmental initiatives, results achieved to date as well as the challenges and priorities in both the short and long-term in implementing the Environmental Plan; and report thereon to the Policy and Finance Committee;</p>	<p>(d) Each of the programs listed above has implementation staff identified and in place.</p> <p>(e) Through the Executive Environment Team major corporate initiatives are incorporated into departmental business plans and the annual budget process. An example is the Climate Change Action Plan. The process of integrating its recommendations into business plans and the budget began in 2007 and will be enhanced in 2008.</p> <p>(f) An annual report on the implementation of the Climate Change Action Plan and other major environmental initiatives will be submitted to the Executive Committee in the Fall, 2008.</p>

**Division: Facilities & Real Estate**

**Report Title: Review of the Administration of Leases on City-owned Property**

**Report Date: 7/8/06**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	<p>The City Manager ensure that a centralized inventory of leases for City-owned property is prepared and that all lease information included in this inventory is accurate and complete. The inventory should include information relating to rental amounts, lease expiry dates, details of the property being leased and details relating to the tenant. Information contained in the inventory of City property and maintained by the Facilities and Real Estate Division should be reconciled to the inventory of property leases. Any items which do not reconcile should be reviewed and appropriate action taken.</p>	<p>F&amp;RE currently maintains an inventory of City-owned and leased properties in the SAP system. While F&amp;RE has implemented the SAP Leasing module, PF&amp;R is in the 2<sup>nd</sup> year of their system development.</p> <p>Once fully implemented, SAP will be the sole source for lease and property information and management for City owned and leased real estate.</p> <p>Completed by: June/30/2009</p>
002	<p>The City Manager, at the conclusion of the review of the governance structure relating to the City's property maintenance program, give consideration to how the recommendations resulting from the governance review may have relevance to the management of the City's lease portfolio.</p>	<p>The governance review has not been concluded.</p> <p>Management of the lease portfolio will be reviewed following the completion of the governance structure review (expected in Spring '08).</p> <p>Completed by: June/30/2009</p>
003	<p>The City Manager, in consultation with the appropriate General Managers, ensure that all leases contained in the final inventory</p>	<p>In F&amp;RE, all current/active files have a Property Officer assigned, who is accountable for the management of their respective leases. The Business Services Unit in</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	listings are clearly assigned to appropriate Divisional staff. Staff be advised of such assignments and be held accountable for the efficient and effective management of all leases within their portfolio.	PF&R is responsible for the management of all leases in their portfolio. These practices will continue. Adjustments to these practices may be made in response to the outcome of the governance structure review. Completed by: Sept/30/2008
004	<p>The Deputy City Manager and Chief Financial Officer take steps to ensure that accurate and complete revenue and cost information for each leased property is accounted for in the SAP Financial Information System by requiring that:</p> <p>(a) separate cost centres are maintained in the SAP Financial Information System for each leased property and all property revenue and expenditures are charged to separate property cost centres;</p> <p>(b) financial reports for individual leased properties are prepared, reviewed and approved by senior staff. Financial results which are unexpected and unusual be identified and appropriate action taken; and</p> <p>(c) the financial performance of properties be reviewed and evaluated prior to the negotiation of lease agreements. Evidence of such review be contained in all leasing files.</p>	<p>F&amp;RE leases currently have separate cost centres for each property to measure revenue and expenses. PF&amp;R leases currently have separate cost centres for revenue. Expenditure cost centers for general locations are available as well. PF&amp;R will examine the feasibility of separate expenditure cost centres.</p> <p>The status of F&amp;RE leases are reviewed monthly by F&amp;RE management and finance staff. If arrears issues exist, Revenue Supervisors act quickly to correct and collect before they become unmanageable. The status of leases in PF&amp;R is reviewed monthly and any variances are identified with action steps required.</p> <p>New monthly reporting procedures are being developed, and new financial processes are being developed to determine whether to lease or sell prior to commencing any leasing activity.</p> <p>Completed by: Dec/31/2008</p>
005	The City Manager take appropriate steps to implement the lease management function of the SAP Real Estate Module for all City leases, including those administered by the Parks, Forestry and Recreation Division. Unless there are compelling reasons to the contrary, the future development of alternative management information systems be discontinued.	<p>Effective April of 2007, F&amp;RE relies solely on its new SAP Leasing module.</p> <p>The process is underway to have PF&amp;R also utilize the SAP Leasing module. PF&amp;R will continue to maintain its current data base system for leases until the SAP Leasing module is developed and implemented. Completed by: June/30/2009</p>
006	<p>The City Manager take steps to:</p> <p>(a) review the status of all City lease agreements in order to ensure that every agreement is current. Immediate action be taken to finalize all expired leases; and</p> <p>(b) ensure that the SAP property management module currently being developed includes a facility to identify</p>	<p>Currently there are <b>199</b> (of 891 in total) leases in overhold, representing <b>22%</b> of the F&amp;RE Leasing portfolio in SAP. F&amp;RE has retained external brokers to assist in expediting the cleaning-up of the backlog.</p> <p>The SAP system has been designed to set reminders ("Flags") for future leasing activity to assist staff in being proactive. Leases are flagged a minimum 9 months prior to their expiry date to remind staff to commence activities.</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	lease expiry dates well in advance of the actual expiry date so that expiring leases are identified and renewed on a timely basis.	Staff of both divisions are also establishing new benchmarks for file review based on the characteristics of lease agreement terms. Completed by: Dec/31/2008
007	The City Manager direct that a complete review of all lease agreements be initiated in order to ensure that all tenants are paying rent in accordance with specific provisions in lease agreements. Where lease payments are less than contractual amounts, efforts be made, in consultation with City Legal, to recover underpayments. A formal ongoing reporting process be established to ensure that appropriate lease payments are made on a timely basis.	SAP has recurring receivables functionality. SAP also produces an aging report on a monthly basis to review and correct files that are in arrears.  Management staff meet monthly to review outstanding lease payments and take appropriate action to rectify the situation. City collection policies are followed. Both F&RE and PF&R will continue with the methods currently in place. A review is underway to codify current practices. Completed by: June/30/2008
008	The City Manager, in consultation with City Legal, direct that a policies and procedures manual for the administration of the leasing of all City-owned property be developed.	Creation of a Policy and Procedures manual is currently underway.  Current procedures that are consistent with the implementation of SAP have been developed and are accessible electronically through the corporate web site.  Completed by: June/30/2008
009	The City Manager:  (a) establish a formal lease compliance program in order to ensure that tenants are in compliance with key operational provisions contained within lease agreements; and  (b) occurrences of non-compliance identified during property inspections be followed up on a timely basis and appropriately documented.	Lease audits are conducted on an ad hoc basis, primarily in response to complaints or poor financial performance. Properties are also inspected based on a risk assessment model.  A formal lease compliance program will be developed with monthly reviews of key operational provisions. This process will involve a review of any additional necessary resource requirements.  Completed by: Dec/31/2008
011	The City Manager ensure that, wherever possible, lease amounts are established through an independent valuation process such as the use of an appraisal process or through competitive bids. Evidence of such a process be documented and retained in lease files.	Existing procedures for a new lease or a renewal of the existing lease require that a market value evaluation be performed, through an appraisal, competitive bids, or rent valuation. Evidence of this process is included in all lease files. Concession leases require Requests for Proposals to determine market rent.  A new policy is being developed to determine the appropriate approach to valuation required for any particular lease activity. Completed by: June/30/2008

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
012	The City Manager ensure that all vacant City properties available for lease are identified. A proactive process be initiated to ensure that all such properties are marketed on a timely basis.	<p>Monthly meetings are held to discuss potential marketing of identified vacant properties in F&amp;RE.</p> <p>F&amp;RE is examining new approaches to identify potential properties for lease that are held by other Divisions to ensure they are fully utilized.</p> <p>Completed by: June/30/2008</p>
013	The City Manager review the capacity of current in-house leasing staff to deliver an effective leasing program, and based on this review assess whether there is a financial and operational advantage to assigning the administration of the leasing of City-owned property in whole or in part to an outside property management company. Detailed cost benefit analyses be an integral part of this evaluation.	<p>Implementation of this recommendation will follow the governance structure review. (See response to recommendation #2)</p> <p>F&amp;RE is in the process of retaining a consultant to assist with a review of the in-house capacity.</p> <p>Completed by: June/30/2009</p>
015	<p>The City Manager ensure that:</p> <p>(a) a detailed financial assessment is conducted for all organizations being considered for below-market rent; and</p> <p>(b) the amount of any rent subsidy provided to organizations be based on the financial capacity of organizations to pay rent.</p>	<p>Staff are working with internal audit to review the current financial assessment process. In order to assess the financial capacity of organisations to pay rent, staff will include an examination of unrestricted reserves in the eligibility review process. This review will consider the level of unrestricted reserves over a multi-year period, in order to take into account fluctuating financial performance in non-profit organisations. Organisations that consistently hold a significant unrestricted reserve will be reassessed for subsidy. Current assessment procedures are under review and revision.</p> <p>Completed by: Dec/31/2008</p>
016	The City Manager review the City's eligibility criteria for the below-market rent policy with a view to making them more specific and measurable.	<p>Upon review of the existing Council approved eligibility criteria, staff recommend that an additional eligibility criterion be added that reflects an organisation's financial capacity to pay rent. Staff will seek authority to implement the new criteria accordingly.</p> <p>Completed by: Dec/31/2008</p>
018	<p>The City Manager ensure that:</p> <p>(a) Council reports seeking approval or renewal for leasing space at rates below-market contain the opportunity cost of providing the below-market space; and</p> <p>(b) the accounting of all grants in-kind be incorporated into the Corporate Grants Management Information System</p>	<p>All below-market reports to Council currently include a statement identifying the opportunity cost of providing the space.</p> <p>As below-market leases are renewed, F&amp;RE will determine the market value to establish the property's opportunity cost. This opportunity cost will be included in council reports and on summary sheets in annual allocations reports.</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	currently being developed for all City grants.	The accounting of the opportunity cost of providing city-owned space at below market rent will be incorporated into the CGIS system as the system is developed, and as the information becomes available. Completed by: Dec/31/2008
019	The City Manager ensure that eligibility reviews conducted for below-market tenants include, where practical, a site visit and a review of other required documentation such as the lease agreement and financial statements. Evidence of completion of the eligibility review, including copies of documentation, should be retained in the lease file.	<p>The eligibility review for organizations who occupy city-owned space at below-market rent has the following components: (1) site visit; (2) eligibility review; and, (3) review of financial information.</p> <p>Documentation also includes application information, eligibility checklists, audited financial statements, and the organization's letters patent.</p> <p>SDF&amp;A is working with PF&amp;R, EDCT and F&amp;RE to bring all files into conformity with the information requirements. Completed by: Dec/31/2008</p>
020	The Deputy City Manager and Chief Financial Officer upgrade the SAP financial information system to automatically produce standard collection reminder letters as soon as possible. When this functionality is implemented, all City Divisions responsible for the billing and collection of accounts receivable be required to use it to create timely reminder notices for all overdue accounts and such notices be sent out on a regular basis.	<p>This functionality requires an upgrade to the SAP Financial system to produce automatic dunning notices. At the current time, there already is a process in place whereby overdue letters are sent out by the respective divisions and this process is outlined in The Accounts Receivable Collection Policies and Procedures under section <b>E. Past Due Amounts – Collection Process</b>. This process is currently being followed by City staff.</p> <p>SAP functionality upgrades will be evaluated to assess feasibility. Completed by: Dec/31/2009</p>
022	<p>The Deputy City Manager and Chief Financial Officer ensure that:</p> <p>(a) all revenue from existing leases containing provisions for "additional rent" are reviewed to ensure that all rental income is accounted for correctly;</p> <p>(b) all revenue from future leases, including "additional rent", is accounted for appropriately and recorded as revenue and accounts receivable in the SAP Financial Information System when earned; and</p> <p>(c) all write-offs of outstanding receivables greater than \$10,000, irrespective of whether or not they have been</p>	<p>The SAP Leasing module has a flag function that reminds staff to review additional rent provisions on a regular basis. Revenue from PF&amp;R leases is reviewed monthly, including additional rent. SAP module has capacity to set up any one-time and recurring payables/ receivables. F&amp;RE is utilizing this functionality to recover additional rent.</p> <p>All receivables are currently accounted for in the City's SAP system. Accounts receivable collection policies and procedures and write-off policies are followed.</p> <p>The process for review and collections will be included in the Policy and Procedurals Manual. Completed by: June/30/2009</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	accounted for in the City's records, be approved by City Council.	
024	The City Manager ensure that prior to renewing any lease agreement direction be sought from City Legal in order to ensure that there is compliance with any lease renewal provisions and in addition all outstanding receivables are collected prior to the commencement of negotiation of any lease renewal.	<p>Monthly Aging report meetings discuss files that are currently in arrears. If any arrear file is due for renewal, full payments will be requested prior to negotiating a renewal term/rate with the tenant.</p> <p>F&amp;RE and PR&amp;R Leasing staff are developing a comprehensive procedure to ensure appropriate due diligence is completed on all lease renewals, including consulting with the Legal department.</p> <p>Completed by: June/30/2008</p>

**Division: Solid Waste Management Services**

**Report Title: Solid Waste Management Services – Review of Major Contracts**

**Report Date: 2/9/07**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
006	The General Manager, Solid Waste Management Services, ensure material recovery rates for the Dufferin recycling facility are calculated, communicated to the contractor each month and appropriate action taken.	<p>Recovery rates are being calculated. Solid Waste Management Services are negotiating settlement of prior periods.</p> <p>To be completed by December 31, 2008.</p>
007	The General Manager, Solid Waste Management Services, ensure all specifications contained in contracts are clear and enforceable. In unusual circumstances where there is a need to deviate significantly from contract specifications, reasons for such deviations be documented and approved. In circumstances where certain specifications are considered too impractical and likely unenforceable, such specifications be reviewed and, where appropriate, amended.	Included new quality assurance and liquidated damages section into two new large multi-year collection contracts that will start in 2008. Specifications are clear and enforceable.
008	The Deputy City Manager and Chief Financial Officer, in consultation with the Deputy City Manager responsible for Solid Waste Management, review purchasing policies and procedures to ensure that they are adequate to meet divisional needs to respond to market conditions relating to the sale of materials recovered through the City's recycling facilities	<p>Meetings have been held with PMMD in Oct 2006 and March/April 2007 regarding the need to modify the purchasing process to ensure the sale of recyclables is efficient and nets the best revenue for the City. As a result, PMMD has provided options for SWMS's review. SWMS is currently reviewing the options to determine suitability to the sale of recyclables.</p> <p>To be completed by June 1, 2008</p>



**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
010	<p>The City Manager, in consultation with the Deputy City Manager and Chief Financial Officer and the City Solicitor, review and take necessary steps to ensure contract provisions related to Workplace Safety and Insurance Board clearance certificates, and compliance with the Occupational Health and Safety Act are appropriate and consistently included in City contracts with similar risk exposure.</p>	<p>The CM, in consultation with the DCM and CFO, and the City Solicitor will review and take steps to ensure contract provisions relating to Workplace Safety and Insurance Board clearance certificates and Occupational Health and Safety Act are appropriate and consistently included in City contracts where applicable.</p> <p>Legal Services is currently reviewing such contract provisions for standardization in relation to template agreements and calls with that review to be completed within the next 2 months.</p> <p>Note: Requirements for Workplace Safety and Insurance Board clearance certificates, and compliance with the Occupational Health and Safety Act included in new SWMS collection contracts.</p> <p>Target completion date is April 30, 2008</p>
011	<p>The Deputy City Manager and Chief Financial Officer, in consultation with the other Deputy City Managers and the City Solicitor:</p> <p>a. review the appropriate standard content of performance bonds and insurance certificates and the appropriateness and criteria for deviations from such standards in light of relevant risk exposure, including the respective roles of the Legal Services Division and Corporate Finance's Insurance and Risk Management section in deciding on any deviation of submitted documents;</p> <p>b. review and take necessary steps to ensure current administrative policies and procedures, including clarifying the roles and responsibilities of City Finance and City divisions in the safekeeping, recordkeeping and administration of performance bonds, letters of credit, and insurance certificates, are effective in protecting the City from claims, risks and losses in connection with activities performed by City contractors; and</p> <p>c. issue written directives to clearly communicate relevant corporate policies and procedures to staff.</p>	<p>City Council adopted Surety Bond Policy which identifies standard bond forms endorsed by Insurance &amp; Risk Management and Legal Services; provides a process of consultation for a City staff contract manager to obtain specific input and recommendations about the use of surety bonds; and provides the process to determine the bond dollar value, taking into account the goods or services being procured, the magnitude of the contract and risks involved to ensure the City is protected.</p> <p>A review of procedures for safekeeping, record keeping, document administration and clarification of roles and responsibilities regarding insurance certificates, surety bonds and letters of credit is complete and implemented on a pilot basis.</p> <p>Written directives will be communicated to all City Divisions by June 30, 2008.</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

**Division:** Revenue Services

**Report Title:** Property Tax Appeals and Refund Processing

**Report Date:** 2/28/07

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	(b) ensure the tax system is programmed to adjust penalty and interest charges on overdue tax balances resulting from appeal adjustments as part of the planned re-development of the Tax Management and Collections system."	Currently in process of implementation. Part of overall system review and redevelopment planned for period 2008 to 2010. Business requirements for this system enhancement provided to Corporate IT. Corporate IT to report on their review of the system assessment late third or early fourth quarter 2008.
002	Assess the feasibility and cost of developing an automated tax calculation summary as part of the 2008–2009 Capital Program to review the Tax Management and Collection System.	A feasibility and cost review/analysis will be undertaken in second quarter of 2008. If the cost benefit analysis proves enhancement appropriate, business requirement documentation and final end product programming will be undertaken as part of the TMACS redevelopment.
003	Develop and implement appropriate performance measures for the Appeals Unit that assist in determining the effectiveness and efficiency of the assessment and tax appeal process.	Corporate IT provided with the business requirements for system enhancements related to performance measures and monitoring. Corporate IT anticipates completion of changes by second quarter 2008.
006	Develop and implement appropriate performance measures to assist in evaluating the efficiency and effectiveness of processing in the Refund Unit.	Corporate IT provided with business requirements for system enhancements related to performance measures and monitoring. Corporate IT anticipates completion of changes by second quarter 2008.
007	Ensure that the 2008-2009 Capital Program assessment of the Tax Management and Collection System include an analysis clearly defining business processes and data and systems requirements necessary to effectively manage the appeals and refund programs.	Comprehensive review and assessment of TMACS by Corporate IT redevelopment team initiated. Corporate IT and Revenue Services staff meeting to review and document operational business and procedural processes to improve operational efficiencies by maximizing opportunities for new system automation and enhancements.
008	Review outstanding service requests to assess additional automation features to be incorporated into the next generation of the Tax Management and Collection System.	Revenue services and Corporate IT redevelopment team staff currently completing review and assessment of outstanding service requests to identify additional automation features to be incorporated into the next generation of the Tax Management and Collection System.  Corporate IT and Revenue Services staff also reviewing and documenting the operational business and procedural processes to improve operational efficiencies by maximizing opportunities for new system automation and enhancements. To be completed by second quarter 2008.
009	Assess the feasibility of implementing a	Currently process in place to review, identify and

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	refund exception reporting system as part of the 2008-2009 Capital Program to review the Tax Management and Collection System.	document operational /business requirements associated with the development of an exception reporting system. Part of TMACS re-development and tied to overall redevelopment of separate Refunds module.
010	Review computer access controls to provide staff access based on respective roles and responsibilities in the Tax Management and Collection System. Where possible, access to the Tax Management and Collection System should be limited to those functions required by staff to perform related job duties.	<p>Computer access controls continue to be refined and aligned to security roles to reflect business functions and new functionality.</p> <p>As part of the TMACS review and analysis, Corporate IT staff are working with specific Revenue Units to document existing work procedures, business requirements and new system enhancements. New system user roles and security access restrictions will be implemented in any new or re-developed tax system.</p>

**Division: Technical Services**

**Report Title: Contract Management – Reconstruction of The Queensway -Eastbound Lanes**

**Report Date: July 28, 2006**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
006	<p>The Executive Director, Technical Services Division, develop appropriate controls and processes to ensure that:</p> <p>(a) inspection reports prepared by third-party consultants are reviewed and adequately monitored;</p> <p>(b) follow-up actions on work failing agreed upon standards are taken and documented;</p> <p>(c) reworks are validated and actions not yet taken on failed tests are completed prior to the final payment on the project; and</p> <p>(d) information relating to tests performed by consultants are maintained</p>	<p>In January 2007, the Executive Director Technical Services issued a memo to Directors and Managers in relation to the minimum testing standards for material testing and documentation of deficiencies and follow up procedures.</p> <p>The field guide to material inspection and minimum standards for material testing and tracking of deficient items has been developed and is incorporated Field Services Manual (FSM) for implementation in 2008.</p> <p>Although the procedures and specifications have been developed, the recommendation is considered for a further follow-up in 2009. Only a small sample of construction contracts was available for review in early 2008. Auditor General's Office (AGO) will conduct next follow-up review in 2009 for a greater sample of contracts to ensure a wider compliance of the new procedures.</p>
007	The Executive Director, Technical Services Division, ensure that policies and procedures for issuing extra work orders through change directives be complied with and separate documentation is used for recording work	As described above, the management has developed a comprehensive Field Services Manual during 2007. The procedures for issuing and managing extra work have been included in the Field Services Manual. Field services manual has been rolled out to the staff

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	pertaining to extra work orders.	for implementation during 2008.
009	The Executive Director, Technical Services Division, ensure that policies and procedures are followed to address and document project delays and, where applicable, liquidated damages are recovered on a timely basis.	<p>Staff has been reminded to follow up on the contract schedule closely and document the reasons for any slip in the schedule. Liquidated damages should be recovered where appropriate if contractors are unable to finish the contract on time.</p> <p>Staff have started following this process and 2008 will provide a consistent trail of staff actions in this regard.</p>
014	The Executive Director, Technical Services Division, update the procedures manual to include procedures for verifying the thickness of asphalt, concrete and granular material before the release of payment	<p>A field guide to material inspection and minimum standards for material testing has been developed and is included in the Field Services Manual. The field guide includes thickness checking to concrete and asphalt structures constructed . Implementation will take place during 2008.</p> <p>Although the procedures and specifications have been developed, the recommendation is considered for a further follow-up in 2009. Only a small sample of construction contracts was available for review in early 2008. AGO will conduct next follow-up review in 2009 for a greater sample of contracts to ensure a wider compliance of the new procedures.</p>
015	The Executive Director, Technical Services Division, develop procedures to ensure details of all charges, including labour rates payroll overhead costs, are agreed upon and form part of the original contract documents.	<p>A provision to stipulate a standard payroll burden rate for extra work that is to be paid by time &amp; material has been developed. The provision will be incorporated in future tender documents beginning 2008.</p> <p>AGO will conduct a next follow-up review in 2009 for a greater sample of contracts to ensure a wider compliance of the new improved procedures.</p>
016	<p>The Executive Director, Technical Services Division, take steps to ensure compliance with policies and procedures in relation to:</p> <ul style="list-style-type: none"> <li>• documenting the daily work completed in the Field Inspector's Daily Work Report;</li> <li>• documentation of monthly field meetings;</li> <li>• preparation of the Deficiency List and List of Incomplete Items on achieving substantial completion;</li> <li>• confirmation of final inspection before release of final payment; and</li> <li>• obtaining statutory declaration and WSIB clearance as required by the procedures manual.</li> </ul>	<p>Executive Director, Technical Services issued a directive to staff on Contract Administration Procedures Compliance in January 2007. The division has also completed the development of a comprehensive Field Services Manual (FSM) in 2007. The Executive Director instructed the staff to document the daily work completed in the Inspector's Daily Work Report, and to hold and document monthly field meetings. Staff was also reminded to prepare a deficiency list and a list of incomplete items on achieving substantial completion, obtaining confirmation of final inspection before release of final payment and to obtain statutory declaration and WSIB clearance before the certificate of completion is issued. These requirements are included in the Field Services Manual (FSM), which is ready for implementation in 2008.</p>

**City Divisions**  
**Public Recommendations – Not Fully Implemented**

**Division:** Technical Services

**Report Title:** Management of Construction Contracts – Leaside Bridge Structure Rehabilitation Contract

**Report Date:** March 23, 2007

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	The City Manager, in consultation with the City Solicitor, review the content of all standard construction contracts in order to ensure that contract provisions are clear, consistent and enforceable	<p>Facilities &amp; Structures (WF&amp;S) and City Solicitor are reviewing standard forms of construction contracts.</p> <p>Solicitors in Legal Services responsible for relevant client groups have been directed to advise clients that no changes that may affect the General Conditions of the Contract are to be made to the Information for Tenderers without legal input.</p> <p>On an ongoing basis, as lawyers are dealing with standard construction contracts, they are reviewing the content of such contracts for clarity, consistency and enforceability.</p> <p>Expected completion date: December 2008</p>
006	The Executive Director, Technical Services Division, evaluate the appropriateness of the current quality control policies and procedures and make the changes necessary to increase the effectiveness of the current process.	<p>Field Services Manual has been developed to provide guidance to staff to deal with issues related to quality control and to follow up on defective work. Field services manual has been rolled out to staff for implementation in 2008.</p> <p>Although the procedures and specifications have been developed, the recommendation is considered for a further follow-up in 2009. Only a small sample of construction contracts was available for review in early 2008. AGO will conduct next follow-up review in 2009 for a greater sample of contracts to ensure a wider compliance of the new procedures.</p>
007	The Deputy City Manager and Chief Financial Officer, in consultation with the City Solicitor, review the tender evaluation process particularly as it relates to the impact recoveries from third parties may have on the award of contracts.	<p>City Solicitor has provided its comments. Purchasing and Materials Management Division (PMMD) will survey how other municipalities undertake the third party work.</p> <p>Expected completion date: December 2008</p>
009	The Deputy City Manager and Chief Financial Officer consider the implementation of a policy for the recovery of administration fees relating to the management of contracts by the City on behalf of third parties. Such a policy be included in the Technical Services Capital Works Projects Procurement and Administration Procedures Manual.	<p>This matter is under review by the General Manager of Technical Services in consultation with the City Treasurer. Purchasing and Materials Management Division (PMMD) will survey how other municipalities undertake the third party work.</p> <p>Expected completion date: December 2008</p>

**City Divisions  
Public Recommendations – Not Fully Implemented**

**Division:** City Manager's Office

**Report Title:** Report Title: Improving the Procurement Process – Unbalanced Bids

**Report Date:** 1/10/07

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	<p>the Deputy City Manager and Chief Financial Officer, in consultation with the City Solicitor, review the procurement process as it relates to tender bids which appear to be clearly unbalanced. Such a review to include:</p> <p>a the feasibility of including in tender documents a specific clause which prohibits the submission of bids which are clearly unbalanced; and</p> <p>b the establishment of specific criteria to be used in the determination of unbalanced bids.</p>	<p>PMMD and Legal have surveyed how other governments handle unbalanced bids and have reviewed the procurement process as it relates to unbalanced bids.</p> <p>There is currently a clause in all tender documents in regards to unbalanced bids. PMMD and Legal are currently reviewing what changes can be made to the clause to further prohibit unbalanced bids and what criteria can be established to be used in the determination of unbalanced bids.</p> <p>It is anticipated that this will be completed in the first quarter of 2008.</p>

**City Divisions  
Public Recommendations – No Longer Relevant**

**Division: Social Services**

**Report Title: Recovery of Social Assistance Overpayments, Toronto Social Services**

**Report Date: 6/2/05**

<b>No.</b>	<b>Recommendation</b>	<b>Management's Comments and Action Plan/Time Frame</b>
005	The General Manager, Toronto Social Services, evaluate the use of collection agencies in recovering outstanding overpayments on certain predetermined inactive cases. Specific criteria for determining overpayment accounts to be referred to collection agencies be established along with adequate policies and procedures for monitoring such cases.	As agreed upon by the A.G.'s office, this evaluation may not be necessary given the establishment of the Provincial Overpayment Recovery Unit which is taking action on delinquent overpayments accounts. However, at the time of the last follow up, the future of the Unit was unknown as they were still a pilot. Consequently, the A.G.'s office suggested that this item be delayed until the status of the Overpayment Recovery Unit is determined. In accordance with a letter dated December 19, 2007 from the Province, the status of the pilot was transitioned to regular ongoing business effective January 1, 2008.

**Division: City Manager's Office**

**Report Title: Review of the Implementation of Recommendations of the Final Report of the Task Force on Community Access and Equity**

**Report Date: 1/9/04**

<b>No.</b>	<b>Recommendation</b>	<b>Management's Comments and Action Plan/Time Frame</b>
005	the Commissioner of Corporate Services report to the Administration Committee by June 2004 on how the expertise and skills of the employment equity and human rights consultants are being used to enhance the activities of the Human Resources Business Units as required by Recommendation number 95(i) of the Task Force on Community Access and Equity;	A report was not submitted as a new structure for the Human Resources Division has been approved and it is no longer based upon business units.  The new organizational model includes a distinct Human Rights Office (HRO) and a Staffing, Compensation & Employment Equity section that leads, supports and guides the development, execution and management of employment equity strategies. The employment equity responsibility falls to all staffing representatives under the guidance and support of two dedicated Employment Equity professional staff. In addition other HR professional staff are assigned to work on employment equity initiatives.

**City Divisions  
Public Recommendations – No Longer Relevant**

**Division: Emergency Medical Services**

**Report Title: Scheduling Process Review – Toronto Emergency Medical Services**

**Report Date: 1/12/01**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	the General Manager, Toronto Emergency Medical Services, reduce the number of staff in the Scheduling Unit based on a review of workflow and coverage requirements. The most effective hours of operations should be determined and service requirements outside these hours of operations be handled by the Communications Centre and operational management;	The technological environment supporting scheduling is currently significantly different from when the recommendation was made in 2001.

**Division: FLEET SERVICES**

**Report Title: Fleet Operations Review – Phase Two**

**Report Date: 4/11/05**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
012	The Deputy City Manager and Chief Financial Officer modify the calculation of the standard hourly labour rate used to bill user departments for services performed at City garages, in order to ensure that full-cost recovery is achieved, as directed by Council.	<p>Fleet Services no longer uses the hourly labour rate to bill Divisions for services performed. Since January 1, 2006 Fleet Services switched to monthly maintenance charges to recover full fleet cost as directed by Council.</p> <p>In 2007 our net cost for Fleet Services was \$100K based on Gross Expenditure of over \$40M. This proves that our methodology of monthly charges ensures full-cost recovery, as directed by Council.</p>

**Division: Facilities & Real Estate**

**Report Title: Maintenance and Administrative Controls Review – Facilities and Real Estate**

**Report Date: 9/16/05**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
019	The Deputy City Manager and Chief Financial Officer conduct a review to determine the most cost-effective mix and number of in-house, trade and contracted staff required to deliver building maintenance services at minimum cost to the City.	Upon further of this recommendation it was determined that Facilities and Real Estate is not currently in a position to fully implement this recommendation, therefore it has been recorded as "Not Applicable".
032	City Council direct that this report be forwarded to those City organizations separately managing building maintenance and cleaning operations, in order to ensure that issues raised are addressed where	The City Clerks Office forwarded the audit report four organizations, of which two responded with a report to Audit Committee. Other organizations such as the Toronto Zoo and St. Lawrence Centre for the Arts who manage property did not receive the audit report. The



**City Divisions  
Public Recommendations – No Longer Relevant**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	appropriate. These organizations be required to report back to the Audit Committee by July 2006 in connection with the results of their review.	Auditor General's Office has deemed this recommendation "not applicable" because the value of further follow-up is not practical and cost effective.

**Division: Information & Technology**

**Report Title: Management of City Information Technology Assets**

**Report Date: 1/26/06**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
020	The Fire Chief and General Manager ensure that the services specified in the Computer Aided Dispatch and Report Management System contract are reconciled to the equipment and services actually received. This review should be completed prior to the release of the final payment to the vendor.	Recent changes in the TFS management team involved in this project have impacted our ability to fully implement this recommendation. The project was closed out at the end of 2007.

**Division: City Manager's Office**

**Report Title: Environmental Issues and Audit Plan**

**Report Date: 5/30/02**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
003	the Chief Administrative Officer consider the development of a risk management approach for all City departments, that will identify and assess day-to-day environmental impacts and health risks in City operations, to reduce potential environmental liabilities and report to the Policy and Finance Committee on a recommended course of action;	The Toronto Environment Office will co-ordinate a revised risk management working group in September 2008 to establish a plan to inventory existing risk management programs, identify new work programs, identify needed resources and determine the appropriate timeline to report out to Council.