



AUDITOR GENERAL'S REPORT ACTION REQUIRED

2014 Audit Work Plan

Date:	September 18, 2013
To:	Audit Committee
From:	Auditor General
Wards:	All
Reference Number:	

SUMMARY

The purpose of this report is to provide City Council with details of the Auditor General's 2014 Audit Work Plan. The 2014 Audit Work Plan is attached as Appendix 1 to this report. Appendix 2 includes a summary of future potential audits. Appendix 3 includes audits completed during the period 2009 to 2013.

The 2014 Audit Work Plan as presented in this report provides City Council with an overview of how resources allocated to the Auditor General's Office will be used during 2014.

The 2014 Audit Work Plan is a combination of audits in progress, new audit projects, annual recurring projects and investigative work carried out as a result of complaints received through the Fraud and Waste Hotline. The Audit Work Plan also includes a formal follow-up review to ensure recommendations contained in previously issued audit and investigative reports have been implemented. In addition, the Auditor General will be conducting a risk assessment of City operations and those major Agencies and Corporations within his mandate. A risk assessment is conducted every five years to evaluate all areas of the City from an audit risk perspective and to prioritize potential audit projects. The results of this process will be shared with the City Manager in order to ensure that the Internal Audit Division is aware of the specific audit risks identified by the Auditor General.

The 2014 Audit Work Plan provides a balance of audit work that will result in improving overall City operations by identifying potential risks, strengthening management controls, improving accountability and enhancing the efficiency and effectiveness of City services.

RECOMMENDATION

The Auditor General recommends that:

1. City Council receive the Auditor General's 2014 Audit Work Plan.

Financial Impact

The recommendation in this report has no financial impact beyond the amount provided in the Auditor General's 2014 budget request.

ISSUE BACKGROUND

Section 177 of the *City of Toronto Act* formalized the appointment of an Auditor General for the City of Toronto. Under Section 178 of the *Act*, the Auditor General is responsible for "assisting city council in holding itself and city administrators accountable for the quality of stewardship over public funds and for achievement of value for money in city operations."

On an annual basis, the Auditor General submits an audit work plan for the upcoming year to City Council for information. Each year, the Auditor General also provides the Audit Committee with a report that identifies the extent of quantifiable financial benefits resulting from the work conducted by the Auditor General's Office. Historically, for every \$1 invested in the Auditor General's Office the return on this investment has been over \$10. Many of the estimated cost savings are ongoing and occur on an annual basis. The 2013 financial benefits report will be tabled at the first Audit Committee meeting of 2014.

The Audit Work Plan is intended to be flexible and may be amended by the Auditor General as required. The by-law establishing the Auditor General's Office provides that "no deletions or amendments to the annual audit plan shall be made except by the Auditor General, however, Council may add to the annual audit plan by a two-thirds majority vote."

Audit projects undertaken in any given year depend on the following considerations:

- availability of adequate resources through approval of the Auditor General's budget
- the extent of fraud investigations required during the year
- the extent of work performed by other internal audit functions throughout the City
- the number of special requests approved by City Council
- other issues which may emerge during the year.

COMMENTS

The Auditor General's 2014 Audit Work Plan contains details of audit projects planned for the year. Certain of these projects will commence late in 2014 and consequently will not be finalized until 2015. The projects included in the 2014 Audit Work Plan are classified into the following categories:

1. Audits in Progress and New Audit Projects
2. Follow-up on Outstanding Audit Recommendations
3. Investigative Work Related to Allegations of Fraud or Other Wrongdoing
4. Risk Assessment of the City Operations and its Agencies and Corporations
5. External Audit Coordination
6. Reports Requested by City Council or by Agencies or Corporations
7. Other Project

1. Audits in Progress and New Audit Projects

Appendix 1 provides a listing and brief description of audits in progress and new audit projects anticipated for 2014.

2. Follow-up on Outstanding Audit Recommendations

Following up on outstanding audit recommendations from previous audit reports is important to ensure management has taken appropriate action to implement the recommendations. Recommendation follow-up is also required by Government Auditing Standards.

The Auditor General reports to Audit Committee annually on the implementation status of outstanding recommendations included in previous audit reports. The results of the last follow-up in June 2013 of City Divisions, Agencies and Corporations, and Forensic Unit recommendations are available at:

<http://www1.toronto.ca/wps/portal/contentonly?vgnextoid=3954e03bb8d1e310VgnVCM10000071d60f89RCRD>

The next follow-up report to Audit Committee will be presented in June 2014.

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

Alleged fraud or other wrongdoing is identified by the Auditor General's Office as a result of ongoing audit work, notification by Councillors, management and through the Fraud and Waste Hotline Program.

Investigative work related to fraud or other wrongdoing is a high priority. The number and complexity of reported allegations and complaints vary each year. It is

difficult to predict the extent of investigative work that will be required in any one year.

The Auditor General reports to Audit Committee annually on the status of fraud and related matters at the City. Activities of the Fraud and Waste hotline Program are also included in this annual report available at:

<http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2013.AU10.4>

4. Risk Assessment of the City Operations and its Agencies and Corporations

Every five years, the Auditor General performs a detailed risk assessment of the operations of the City and those Agencies and Corporations included in his mandate. The purpose of the risk assessment is to ensure that all areas of the City are evaluated from an audit risk perspective by using a uniform criteria and quantitative approach to prioritize potential audit projects. Such a process allows the Auditor General to objectively develop annual audit work plans. The last risk assessment was completed in 2009. There were 56 high risk areas identified during the risk assessment. The majority of these high risk areas will have been the subject of an audit by the end of 2014.

In 2014, the Auditor General will be conducting another risk assessment of the City Operations and major Agencies and Corporations in his mandate. The results of the risk assessment will be used to develop annual work plans for the next five years. Determining which areas to audit and the appropriate allocation of audit resources is essential in maximizing the value of an effective audit process.

5. External Audit Coordination

The Auditor General's responsibilities include the management, coordination and oversight of the external financial audits of the City, its Agencies and Corporations, the Boards of Management of Community Centres and Committees of Management for Arenas. The Auditor General meets with the external auditors throughout the year.

The existing five-year contract for external audit services for the audit of the City and its major Agencies and Corporations will expire in 2014. The Audit Work Plan includes an allocation of resources for the development and issuance of a request for proposal in late 2014 for the selection of the external auditors for the City and its major Agencies and Corporations. This request for proposal for external audit services will be for audits to be conducted from 2015 to 2019. The results of the request for proposal will be reported to the Audit Committee early in 2015. The external auditor for the City Arenas, Community Centres and Miscellaneous Entities (Heritage Toronto, Yonge-Dundas Square, the Toronto Atmospheric Fund and the Clean Air Partnership), for the years 2013 to 2017, was approved by City Council in November 2012.

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

City Council may request the Auditor General to conduct reviews on areas of concern. During the past two years, City Council has requested the Auditor General to consider conducting the following reviews:

- Operational review of Sony Centre for the Performing Arts including its business plans
- Value for money audits of Build Toronto and Invest Toronto
- A post implementation review of the garbage collection contract in order to evaluate whether or not customer service targets were met and savings were achieved.

These reviews have been included in our 2013 Audit Work Plan and will be completed during 2014.

In addition, the Toronto Police Services Board has, in the past, requested reviews into the Toronto Police Service operations. The requested reviews were included in previous Audit Work Plans.

In 2012, the Toronto Police Services Board requested a review of police collection of demographic data. Based on subsequent discussions with the Deputy Police Chief and the Chair of the Police Services Board, the Auditor General decided to defer this review until the Police Service has completed implementing changes to the collection process. The Auditor General submitted a report to the Police Services Board's June 20, 2013 meeting advising of the deferral, and a copy of the report was forwarded to the Audit Committee's July 4, 2013 meeting for information.

7. Other Project

The Auditor General has developed and implemented a program known as continuous controls monitoring. In simple terms, specialized audit data extraction software is used to identify, on an ongoing basis, transactions which are unusual based on pre-defined criteria. The City's payroll information was selected as the first project for this process. The Auditor General's Office has now extended this process to the TTC and has further plans to implement continuous controls monitoring to other areas at the City and Agencies and Corporations.

Potential Amendments to the Work Plan

Subsequent to the preparation of this report and prior to the October 2013 Audit Committee meeting, the Auditor General has arranged to meet with the Auditor General of the City of Montreal. The purpose of the meeting is to review evidence and allegations relating to the Charbonneau Commission Inquiry on the Awarding and Management of Public Contracts in the Construction Industry. Based on the results of this meeting it is possible that the audit work plan as presented at the

October 2013 meeting may be amended. If this occurs, any amendments to the work plan will be reported to Audit Committee.

CONCLUSION

The 2014 Audit Work Plan provides a balance of audit work that will result in improving overall City operations by identifying potential risks, improving accountability and strengthening management controls.

CONTACT

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SIGNATURE

Jeff Griffiths, Auditor General

99-AGO-01

ATTACHMENTS

Appendix 1: Auditor General's 2014 Audit Work Plan – Audits in Progress and New Audit Projects

Appendix 2: Auditor General's Office, Future Potential Audits

Appendix 3: Auditor General's Office, Audit Reports 2009 to 2013

**AUDITOR GENERAL’S 2014 AUDIT WORK PLAN –
AUDITS IN PROGRESS AND NEW AUDIT PROJECTS**

1. AUDITS IN PROGRESS

The following audit reports are near completion and will be submitted to Audit Committee early in 2014:

- Operational Review of Toronto Building Inspection Process
- Management of Construction Warranties
- Review of the Redevelopment of the Sony Centre
- Review of Controls on Social Housing Provider Subsidies
- Seminar and Conferences Expenses Review

The following reviews were included in our 2013 Work Plan. These projects have recently commenced and are still in progress. They will be completed either in late 2013 or early 2014.

Seq. No	Audit Projects	Project Description
1.	PAN-AM Games - Review of Controls on Management of Capital Projects	The objective of this review is to assess the effectiveness of practices implemented to ensure that adequate oversight, internal control, performance measurement and reporting systems are in place to support the management and administration of capital projects related to the Pan-American Games.
2.	Post-implementation Audit of Awarded Garbage Collection Contract	City Council in 2011 requested the Auditor General to consider conducting a post implementation review of the garbage collection contract in order to evaluate whether or not customer service targets were met and savings were achieved. This audit could not be initiated until late 2013 at the earliest.
3.	Operational Reviews of Build Toronto and Invest Toronto	The reviews of Build Toronto and Invest Toronto were requested by Budget Committee. The extent of these reviews is being determined.
4.	Review of Absenteeism for Management and Non-Union staff	This review will document and analyse changes in management and non-union absenteeism since the full implementation of the short term disability plan in 2008.

Seq. No	Audit Projects	Project Description
5.	TTC Vehicle Maintenance Phase 1 – Bus Fleet	The review of TTC bus fleet maintenance includes an evaluation as to whether or not the fleet is being managed appropriately and in accordance with best practices.
6.	Review of City's Telecommunications Expenses and Controls	The objective of this review is to assess internal controls over the City's voice and data services payments and management practices related to telecommunication service contracts.
7.	Use of Information Technology Professional Services by the City	The purpose of the review is to ensure that professional services are appropriately managed in the Information and Technology Division.

2. NEW AUDIT PROJECTS

New audit projects planned for 2014 are provided in the table below.

Seq. No	Audit Project	Project Description
1.	Human Resources – Review of Organization, Learning and Workforce Planning Section	This Section provides a significant number of training courses for the Corporation. The review is intended to evaluate the effectiveness of the program and to determine whether or not there are opportunities for efficiencies and cost savings.
2.	Review of Expenditures on Consultants	The use of consultants since 2011 has been significant. Many of these consultant's contracts have been managed through the City Manager's Office. The audit will evaluate whether or not the City received value for money and whether the deliverables met the stated expectations of quality, price and timeliness.
3.	Review of Employee Severance Costs	Significant employee severance costs have been incurred since 2011. The purpose of this review is to ensure that all such payments have been made in accordance with the City policy.

Seq. No	Audit Project	Project Description
4.	Review of Reserves and Other Deferred Revenue Accounts	At December 31, 2012, reserves and other deferred revenue totalled \$1.6 billion. This review will assess if reserves are being used for their intended purpose and deferred revenue items are being properly managed and revenue recognized on a timely basis.
5.	Review of Controls over Acquisition and Use of Major Software Licenses	The purpose of the review is to ensure that software licenses are acquired and used effectively and in compliance with copyright provisions. The review will also include determining if the combined purchasing power of the City and its Agencies and Corporations is utilized.
6.	Facilities Management – Security and Safety	The purpose of the review is to evaluate general security and safety controls at City facilities.
7.	Toronto Community Housing Corporation – Review of Housing Connections	The purpose of the review is to evaluate the prioritization and maintenance of the wait list for social housing.
8.	Toronto Transit Commission – Review of Impacts/Relationships between Staff Overtime, Pension Costs and Absenteeism	This review will examine certain impacts of staff overtime and the effect on operations and costs for the TTC.
9.	Property Tax Billing and Collection Process	The purpose of the review is to evaluate City systems and processes relating to the billing and collection of property taxes.
10.	Toronto Parking Authority - Review of Off-Street Parking	The Toronto Parking Authority collects significant revenue from off-street parking. This review will focus on non-pay and display revenue collection and controls.
11.	TTC Vehicle Maintenance Phase 2 – Wheel-Trans and Non-Revenue Vehicles	This is the second in a series of audits focusing on TTC vehicle maintenance. Phase 1, which is currently in progress, focuses on maintenance, repair and rebuild activities of conventional buses. Phase 2 will focus on maintenance and repair activities of Wheel-Trans accessible buses and non-revenue vehicles, as well as the streetcar rebuild program.

Seq. No	Audit Project	Project Description
12.	Review of Exhibition Place Parking Revenue	The Exhibition Place collects significant amount of revenue from parking fees. The purpose of this review is to evaluate controls on collection and accounting of parking revenues.
13.	Continuous Controls Monitoring Reports	The purpose of this project is to develop certain key control monitoring reports using data analysis tools to identify significant emerging trends, and to prevent and detect fraud. We plan to extend the project to major Agencies and Corporations.
14.	Follow-up on Outstanding Recommendations from Previous Audit Reports	This is the Auditor General's annual review of the implementation status of outstanding audit recommendations from previous audit reports issued to the City and its Agencies and Corporations.
15.	Risk Assessment	The Auditor General conducts a risk assessment of City operations and those major Agencies and Corporations within his mandate every five years. The purpose of the risk assessment exercise is to evaluate all areas of the City from an audit risk perspective and to prioritize potential audit projects.

AUDITOR GENERAL'S OFFICE
FUTURE POTENTIAL AUDITS

The following projects represent audits planned for future years. Specific details and audit scope will be determined during the planning of each audit.

City Divisions:

- Review of Facilities Management – Custodial Services
- Review of SAP Implementation - City Wide
- Review of Licensing Services - Business Licenses, Taxi Operations, etc.
- Operational Review of Long Term Care Homes
- Operation of Pelletizer Plant at Ashbridges Bay Wastewater Treatment Plant
- Toronto Water – Contract Management, Major Infrastructure Projects
- Information Technology – Review of Asset Management
- Information Technology – Review of Access Controls
- Transportation Services – Review of Traffic Control Operations
- Review of Affordable Housing Projects
- Procurement Process Review
- Long Term Disability Benefits and Sick Leave review
- Review of Divisional Purchase Orders

Agencies and Corporations:

- Toronto Public Health – Review of Toronto Community Health Information System
- Toronto Public Library – Potential Project on Revenues and Expenses, Capital Projects and Information Technology
- Toronto Police Overtime/Special Pay – Potential Project for Continuous Controls Monitoring
- Toronto Zoo – Potential Projects on Revenues, Expenses and Capital Projects
- Toronto Transit Commission – Review of Major Construction Contracts
- Toronto Transit Commission – Management of Information Technology Projects
- Toronto Transit Commission – Review of Revenue Collection and Related Practices

**AUDITOR GENERAL'S OFFICE
AUDIT REPORTS ISSUED
2009 to 2013**

2013:

- Emergency Medical Services – Payroll and Scheduling Processes Require Strengthening – October 3, 2013
- Toronto Employment and Social Services – Review of Employment Services Contracts – September 30, 2013
- Local Road Resurfacing – Improvements to Inspection Process Required to Minimize Incorrect Payments to Contractors – September 25, 2013
- IT Service Desk Unit – Opportunities for Improving Service and Cost-Effectiveness – September 18, 2013
- Toronto Fire Services – Improving the Administration and Effectiveness of Firefighter Training and Recruitment – September 16, 2013
- Auditor General's Hotline Investigation Report: Fleet Services Division – Review of Various Equipment Maintenance Practices – August 31, 2013
- Continuous Controls Monitoring Program, Toronto Transit Commission, Six-month Review of Employees Overtime and Related Expenses – August 27, 2013
- Continuous Controls Monitoring Program – Six-month Review of City Staff Absenteeism – August 12, 2013
- Continuous Controls Monitoring Program – Six-month Review of City Overtime and Mileage Expenses, 2013 – August 6, 2013
- Auditor General's Office - Status Report on Outstanding Audit Recommendations for City Agencies and Corporations – June 11, 2013
- Auditor General's Office - Status Report on Outstanding Audit Recommendations for City Divisions – June 7, 2013
- Auditor General's Office - Forensic Unit Status Reports on Outstanding Recommendations – June 5, 2013
- Local Road Resurfacing – Contract Management Issues – May 10, 2013
- Toronto Water – Review of Construction Contracts – May 7, 2013
- Financial Planning Analysis and Reporting System (FPARS) - A Large Scale Business Transformation/Information Technology Project – May 2, 2013
- Reliable Data is Needed for Effective Fleet Management – April 18, 2013

- Municipal Licensing and Standards, Investigation Services Unit – Efficiencies Through Enhanced Oversight – January 30, 2013
- 2012 Annual Report on Fraud Including the Operations of the Fraud and Waste Hotline – January 28, 2013
- Appraisal Services Unit - Opportunities for Improving Economy, Efficiency and Effectiveness – January 25, 2013
- 2012 Annual Report Requested by the Audit Committee – Demonstrating the Value of the Auditor General’s Office – January 22, 2013
- Municipal Grants – Improving the Community Partnership and Investment Program – January 21, 2013
- City Accounts Payable – Payment Controls and Monitoring Require Improvement – January 17, 2013
- Electronic Data – Standardizing Data Formats Across City Information Systems – January 9, 2013

2009 – 2012:

- Review of Wheel-Trans Services - Sustaining Level and Quality of Service Requires Changes to the Program - December 6, 2012
- Toronto Employment and Social Services - Income Verification Procedures Can Be Improved - October 6, 2012
- City Stores: Maximize Operating Capacity to Be More Efficient - October 5, 2012
- eCity Initiative - Improvements Needed in Governance, Management and Accountability - October 4, 2012
- A Mid-Term Review of the Union Station Revitalization: Managing Risks in a Highly Complex Multi-Year, Multi-State, Multi-Million Dollar Project - October 2, 2012
- Parks, Forestry and Recreation Division - Review of the Management of the City's Golf Courses - September 25, 2012
- Toronto Transit Commission, Employees Overtime and Related Expenses – Continuous Controls Monitoring - September 12, 2012
- Continuous Controls Monitoring Program - Review of City Overtime and Mileage Expenses - September 10, 2012
- Toronto Transit Commission Employees Overtime and Related Expenses – Continuous Controls Monitoring – July 12, 2012
- Procurement of 311 Toronto's Information Technology System – Lessons for Future Procurement Processes – June 13, 2012
- Improving Reporting and Monitoring of Employee Benefits – June 12, 2012
- Review of Reporting on Use of Consultants – May 31, 2012
- Inventory Controls Over Traffic Control Devices in Transportation Services Need to be Improved – April 25, 2012
- Review of the Management of the City's Divisional Accounts Receivable – April 12, 2012
- Review of the Energy Retrofit Program at Community Centres and Arenas – March 26, 2012
- Front Yard and Boulevard Parking – Improvements Needed to Enhance Program Effectiveness – February 7, 2012
- Toronto Community Housing Corporation Fleet Management – Lack of Oversight Has Led to Control Deficiencies – February 6, 2012
- Toronto Community Housing Corporation – The City and Toronto Community Housing Corporation Needs to Strengthen its Oversight of Subsidiaries and Other Business Interests – February 2, 2012
- Continuous Controls Monitoring – Review of Employee Overtime and Mileage Reimbursements – February 7, 2012

- Review of Coordinated Street Furniture Contract – Public Realm Section, Transportation Services Division – February 3, 2012
- Review of Controls Over Procurement and Payment Functions at TCHC Subsidiary: Housing Services Inc. – February 2, 2012
- Toronto Building Division – Building Permit Fees, Improving Controls and Reporting – January 23, 2012
- 311 Toronto – Full Potential For Improving Customer Service Has Yet To Be Realized – October 17, 2011
- The Deep Lake Water Cooling Project – Total City Costs and Benefits Need to Be Reported – October 10, 2011
- Toronto Animal Services – Licence Compliance Targets Need To Be More Aggressive – October 5, 2011
- Review of Infrastructure Stimulus Funding – Opportunities Exist to Improve Controls over Construction Projects – October 5, 2011
- Toronto Police Service, Parking Enforcement Review – October 3, 2011
- Remote Access to the City's Computer Network – The Management of the Process Requires Improvement – September 8, 2011
- Toronto Police Service – Review of Integrated Records and Information System – August 26, 2011
- Red Light Camera Program – August 25, 2011
- Disposal of Digital Photocopiers – Protection of Sensitive and Confidential Data Needs Strengthening – June 16, 2011
- Transportation Services – Review of Winter Maintenance Services – April 26, 2011
- City Planning Division – Community Benefits Secured Under Section 37 or 45 of the Planning Act – March 31, 2011
- Toronto Police Service, Police Paid Duty – Balancing Cost Effectiveness and Public Safety – March 23, 2011
- Facilities Management Division Energy Efficiency Office – Management of Energy Loans and Grants Funded by the Ontario Power Authority – March 4, 2011
- Toronto Community Housing Corporation – Controls Over Employee Expenses Are Ineffective – February 25, 2011
- Toronto Community Housing Corporation – Procurement Policies and Procedures Are Not Being Followed – February 25, 2011
- Review of the Management and Funding for Inactive Landfill Sites – February 3, 2011
- Parks, Forestry and Recreation Division – Concession Agreements Review – January 19, 2011

- Toronto Environment Office – Review of Administration of Environmental Grants – January 17, 2011
- Governance and Management of City Computer Software Needs Improvement – January 7, 2011
- Administration of Development Funds, Parkland Levies and Education Development Charges – June 16, 2010
- Administration of Municipal Land Transfer Tax, Revenue Services Division – June 16, 2010
- Review of the City SAP Competency Centre – June 15, 2010
- Police Training, Opportunities for Improvement, Toronto Police Service – Follow-up Review – June 1, 2010
- Management of Capital Project 129 Peter Street – Shelter, Support and Housing Administration, Facilities Management and Real Estate Divisions – May 31, 2010
- Parks, Forestry and Recreation – Review of Internal Controls at the East York Curling Club – April 27, 2010
- Insurance and Risk Management – April 26, 2010
- Parks, Forestry and Recreation Division – Controls Over Ferry Service Revenue Need Strengthening – April 26, 2010
- Governance and Management of City Wireless Technology Needs Improvement – April 20, 2010
- The Review of the Investigation of Sexual Assaults – A Decade Later, Toronto Police Service – April 14, 2010
- The Auditor General's Second Follow-up Review on the Police Investigation of Sexual Assaults – April 9, 2010
- Toronto Zoo Construction Contracts Review – Tundra Project – March 29, 2010
- Controls Over Parking Tags Needs Strengthening – January 27, 2010
- Payment of Utility Charges – November 12, 2009
- Review of Information Technology Training – November 5, 2009
- City Purchasing Card (PCard) Program – Improving Controls Before Expanding the Program – October 27, 2009
- Effectively Managing the Recruitment of Non-Union Employees in the Toronto Public Service – June 19, 2009
- Process for Non-Competitive Procurement (Sole Sourcing) Needs Improvement – May 22, 2009
- Toronto Parking Authority Pay and Display Parking Operations – Review of Revenue, Expenditures and Procurement Practices – May 15, 2009

- Review of Disposal of Surplus IT Equipment – Security, Environmental and Financial Risks – May 4, 2009
- Parks, Forestry and Recreation – Capital Program – The Backlog in Needed Repairs Continues to Grow – January 23, 2009
- Review of Management and Oversight of the Integrated Business Management System (IBMS) – January 16, 2009