



**AUDITOR GENERAL'S
REPORT
ACTION REQUIRED
with Confidential Attachment**

**Auditor General's Status Report on Outstanding Audit
Recommendations for City Divisions**

Date:	June 11, 2014
To:	Audit Committee
From:	Auditor General
Wards:	All
Reason for Confidential Information:	Reasons for confidentiality 1. This report involves the security of property belonging to the City or one of its agencies and corporations. 2. This report is about litigation or potential litigation that affects the City or one of its agencies and corporations.
Reference Number:	

SUMMARY

This report provides information regarding the implementation status of audit recommendations contained in various reports issued by the Auditor General to City divisions. On an annual basis the Auditor General reviews the implementation status of outstanding audit recommendations and reports the results of the review to Council through Audit Committee.

Since July 1, 2008 the Auditor General has issued various reports containing a total of 570 recommendations. Since that time 14 of these recommendations have been identified by the Auditor General as no longer relevant. Factors such as reorganizations and changes in business practices and service levels have rendered these recommendations as no longer relevant. Consequently, 556 of the 570 recommendations continue to have relevance.

Management has made progress on implementing outstanding audit recommendations. However, a number of recommendations have been outstanding for a long period of time. Our analysis indicates 32 recommendations have been outstanding for over three years

and 13 of these recommendations are outstanding for over five years. Management should take steps to implement these recommendations.

The results of our review indicate management has fully implemented 389 or 70 per cent of the recommendations made by the Auditor General during the five year period from July 1, 2008 to June 30, 2013.

From a historical perspective, the Auditor General has issued 1,432 recommendations since January 1, 1999. Management has fully implemented 87 per cent or 1,252 of these 1,432 recommendations. Continued efforts to implement outstanding recommendations will provide additional benefit to the City through cost savings, additional revenue and enhanced service delivery.

RECOMMENDATIONS

The Auditor General recommends that:

1. City Council receive this report for information.
2. City Council authorize the public release of the recommendations and management comments contained in Confidential Attachment 1 at the discretion of the City Solicitor in consultation with the City Manager.

Financial Impact

The recommendations in this report have no financial impact however, there are significant savings and additional revenues generated as a result of implementation of various audit recommendations. Although the benefits from all audit recommendations cannot be quantified, we have included a number of highlights to illustrate the financial benefits and improved operational efficiencies of implementing many of our audit recommendations.

The identification of cost savings and additional revenue is only one component of the role of the Auditor General. Equally important is the ongoing evaluation of internal controls, risk management and governance processes in order to ensure City resources are adequately protected.

ISSUE BACKGROUND

In accordance with the Auditor General's 2014 Work Plan, we have completed a review of the implementation status of audit recommendations issued by the Auditor General's Office. On an annual basis, the Auditor General provides a listing of outstanding audit recommendations to management. Management responds with information detailing the action taken on recommendations implemented as well as progress made on those not fully implemented.

The Auditor General reviews information provided by management to determine the accuracy of management assertions related to each recommendation considered as fully implemented or not longer relevant. The results of this review are communicated to Council through the Audit Committee.

This report relates only to City divisions reporting to the City Manager and does not include reports and recommendations relating to City Agencies and Corporations. The status of recommendations related to City Agencies and Corporations is reported under separate cover.

We conducted this performance audit in accordance with generally accepted government auditing standards. Those standards require that we plan and perform the audit to obtain sufficient, appropriate evidence to provide a reasonable basis for our findings and conclusions based on our audit objectives. We believe that the evidence obtained provides a reasonable basis for our findings and conclusions based on our audit objectives.

COMMENTS

Results of the Auditor General’s Review

Table 1 below contains cumulative results for all recommendations contained in reports issued by the Auditor General’s Office during the five year period from July 1, 2008 to June 30, 2013.

Table 1: Status of Outstanding Recommendations as of June 30, 2013

Status of Recommendations	As of June 30, 2013
Fully Implemented	389
Not Fully Implemented	167
No Longer Relevant	14
Total	570
Fully Implemented as a percentage of total recommendations excluding those no longer relevant	70%

The results of our review indicate that management has fully implemented 389 or 70 per cent of the 556 recommendations made by the Auditor General since July 1, 2008.

Recommendations no longer relevant relate to areas or programs where reorganizations and changes in business practices and service levels have rendered them as no longer relevant.

Listing of Outstanding Recommendations

A complete listing of the recommendations implemented, not fully implemented and those no longer relevant is included in Attachments 1 and 2.

Confidential Attachment 1 lists the status of confidential recommendations.

Attachment 2 contains public recommendations considered to be fully implemented, not fully implemented or no longer relevant.

Upon receipt of this report, recommendations reported as implemented or no longer relevant will not be reported to City Council in the future. All recommendations reported as not fully implemented will be included in subsequent follow-up reviews until implemented.

A few examples of noteworthy recommendations implemented and not fully implemented are provided below.

Noteworthy Recommendations Implemented

1. City Accounts Payable - Payment Controls and Monitoring Require Improvement

The objective of this review was to assess controls over the creation of vendor accounts, vendor payments and other related processes within the City Accounting Services Division and Purchasing and Materials Management Division.

This report included 12 recommendations. The majority of recommendations were related to strengthening of controls over vendor account management and payments. Recommendation number 4 related to follow up and review of vendor credits in a timely manner. An amount of over \$600,000 was identified as long outstanding vendor credits which in certain cases exceeded 12 months. Management's follow-up on these vendor credits resulted in full recovery of the amount due. The Division has strengthened its process to review and adjust all vendor credits on a timely basis.

2. Toronto Water - Management of Construction Contracts

Our review of Toronto Water and Sewer Emergency Repair contracts in 2007 resulted in recommendations relating to strengthening work management processes including monitoring and documenting contractor performance issues.

Toronto Water and Purchasing and Materials Management Division in partnership with other divisions created a new contractor evaluation system. In 2011 management began piloting the system. In 2013, Toronto Water staff members were provided training on the new system and contractor performance evaluations are now performed using the new system.

The implementation of the new contractor evaluation system should provide improved monitoring over contractor performance, documentation of performance issues and assist in the contractor selection process.

3. Employment and Social Services - Income Verification Procedures Can Be Improved

The objective of this review was to assess controls over the income reporting process at Employment and Social Services. The review focused on income reporting by clients holding a current business license. This report contained seven recommendations to improve and strengthen income reporting and employment service planning processes in the City social assistance program.

The majority of recommendations focused on improving controls and developing a process to identify social assistance clients holding valid City business and trade licenses and to consider this information when determining social assistance eligibility. Another recommendation was to consider business licenses held by recipients in evaluating how related skills and abilities could impact employment service plans and activities.

These recommendations have been implemented and the Division has developed a process to periodically match and identify residents holding a current business license. This information is considered when reviewing social assistance eligibility, employment plans and activities. The continued implementation of these recommendations will strengthen social assistance income reporting and employment service planning.

Noteworthy Recommendations Not Fully Implemented

As of June 30, 2013 32 recommendations have been outstanding for over three years. Of these 32 recommendations, 13 are outstanding for over five years.

While we understand certain recommendations may take more time to implement, it is important that recommendations are implemented within a reasonable amount of time to achieve intended benefits.

1. Electronic Data - Standardizing Data Formats Across City Information Systems

Large amounts of electronic data are stored City-wide in many different information systems. Electronic data is frequently created independently in various systems and data is stored in different formats. This results in difficulty sharing and analyzing data City-wide.

In a September 2013 report on "Standardizing Data Formats Across City Information Systems", the Auditor General recommended establishing uniform data standards at the City and its agencies and corporations to reduce conflicting data formats, improve the efficiency and effectiveness of data analysis and reporting, and reducing the number of data systems containing the same data.

This is a complex project. The City Information Technology Division has initiated a plan to define a core set of data format standards for certain information types and review these standards periodically. For example, information such as name, address, date of birth, phone number would be collected in City information systems using a consistent format. According to management these standards will be applied going forward through the Information Technology Project Governance Process.

2. Engineering and Construction Services Division - Management of Construction Contracts: Leaside Bridge Structure Rehabilitation Contract

This review resulted in recommendations relating to improving controls in the administration of construction contracts. The Engineering and Construction Services Division has implemented all reported recommendations with the exception of one relating to the development of a policy for charging an administration fee for management of construction work on behalf of third-party contractors.

In approving the 2013 Capital Budget, City Council approved a new third-party engineering fee and a cost recovery policy for construction work administered by Engineering and Construction Services on behalf of third parties. Management has notified third-party contractors of the change and related fees. Newly adopted fees will be collected for construction projects beginning in 2014. We will review implementation of this recommendation during our 2015 follow-up.

Recommendations Reported by Management as Implemented determined by Auditor General as Not Fully Implemented

During this year's follow-up process we noted that 18 per cent or 26 out of 147 recommendations management reported as implemented were not fully implemented based on our assessment. Although we have seen improvement in management assertions, it is important that management perform adequate review of implementation status before reporting a recommendation as implemented. We do not conduct audit work on recommendations reported as not fully implemented. A significant amount of work is required to verify implementation of recommendations, and in circumstances where recommendations are not implemented it is a significant waste of audit resources.

CONCLUSION

The results of this review indicate management continues to make progress in implementing outstanding audit recommendations. However, in order to improve the efficiency of the follow-up process, management should ensure recommendations reported as implemented are adequately reviewed before reporting them to the Auditor General as fully implemented.

CONTACT

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SIGNATURE

Jeff Griffiths, Auditor General

13-FLA-06

ATTACHMENTS

- Attachment 1: Confidential Information:
City Divisions – Confidential Recommendations Fully Implemented
City Divisions – Confidential Recommendations Not Fully Implemented
- Attachment 2: City Divisions, Public Recommendations – Fully Implemented
City Divisions, Public Recommendations – Not Fully Implemented
City Divisions, Public Recommendations – No Longer Relevant

**CITY DIVISIONS
PUBLIC RECOMMENDATIONS – FULLY IMPLEMENTED**

Division: 311 Toronto
Report Title: Procurement of 311 Toronto's Information Technology System - Lessons for Future Procurement Processes
Report Date: June 13, 2012
Recommendations:

- 002 City Council request the Director, Purchasing and Materials Management Division, to define in all pertinent purchasing policies and procedures that the purchase amount for contract increases and sole-source approvals refers to the gross cost to the City (excluding taxes), not net costs after deductions, refunds, or credits.
- 004 City Council request the Director, Purchasing and Materials Management Division to take the necessary steps to ensure that divisions comply with the City purchasing policies regarding the timely submission of sole-source purchase requests for approval by the Purchasing and Materials Management Division.
- 005 City Council request the City Manager to forward the recommendations contained in the audit report entitled "Procurement of 311 Toronto's Information Technology System – Lessons for Future Procurement Processes" to the City's major Agencies, Boards, Commissions, and Corporations, for consideration in future procurement processes.

Confidential Recommendations made public on September 14, 2012

- 001 City Council request the Director, Purchasing and Materials Management Division and the Chief Information Officer to ensure all Request for Proposals for information technology capital purchases intending to contract out support and maintenance services clearly indicate that long-term support and maintenance costs are part of the cost evaluation. Long-term support and maintenance costs should be adequately evaluated as part of the Request for Proposal specified cost evaluation process.
- 002 City Council request the Director, Purchasing and Materials Management Division, to review and enhance the current Request for Proposal review process to ensure Request for Proposal call documents are adequately prepared to include clear and consistent specifications, evaluation criteria, and terms and conditions relating to all key aspects of the procurement.
- 005 City Council request the Director, Purchasing and Materials Management Division, to ensure that contract agreements with Fairness Monitors specify where possible the need for service availability until the conclusion of the entire procurement process.
- 006 City Council request the Director, Purchasing and Materials Management Division, to review and ensure that the Fairness Monitor pre-qualifying process includes an adequate review of each candidate's resume and employment history to avoid any actual or apparent conflict of interest.
- 010 City Council request the City Manager to take the necessary actions to ensure that staff provide Council requested reports in a timely manner.

Division: Accounting Services
Report Title: City Accounts Payable - Payment Controls and Monitoring Require Improvement
Report Date: January 17, 2013
Recommendations:

- 001 City Council request the Director, Accounting Services to evaluate the feasibility of providing a report to divisions identifying potential discount losses due to a lack of timely resolution of outstanding divisional queries prior to discount expiry dates.
In addition, Accounting Services should provide accumulated discount lost reports by division to senior management staff on a periodic basis for follow-up action.
- 004 City Council request the Director, Accounting Services to ensure vendor credits are reviewed in a timely manner and follow-up action results in actual credit adjustments.
- 005 City Council request the Director, Accounting Services to ensure that vendor set-up forms are adequately reviewed and missing information is obtained from respective divisions before finalizing in SAP.
- 006 City Council request the Director, Accounting Services to evaluate the feasibility of completing a review of the SAP vendor master database to identify and complete missing vendor information in SAP for active vendors.
- 012 City Council request the City Manager to evaluate the feasibility of developing a process for periodically comparing staff and vendor address data to identify potential conflicts of interest.

Report Title: Review of The Management of the City's Divisional Accounts Receivable
Report Date: April 12, 2012
Recommendations:

- 002 City Council direct the Treasurer to review and update accounts receivable policies and procedures where appropriate. A directive should also be issued to all staff responsible for the collection of receivables that all such policies and procedures should be complied with.
- 004 City Council request the Treasurer to implement an accounts receivable process that provides for timely management review of collection activity and disposition of accounts receivable. Such process to include appropriate documentation and approval requirements.
- 005 City Council request the Treasurer to periodically review inactive customer accounts with small balances where collection efforts have been exhausted and such accounts be written off in accordance with City bylaws.
- 006 City Council request the Treasurer to clarify and document the roles and responsibilities of supervisory staff and accounts receivable staff to ensure due diligence in collection activities. Staff roles and responsibilities should include collection activity, supervisory review and documentation requirements.
- 008 City Council request the Treasurer take steps to ensure the proper separation of duties by limiting access to users of the SAP accounts receivable functions. In addition, user access should be reviewed periodically to ensure only those with a current and regular need are authorized to use the system.

Report Title: City Purchasing Card (PCard) Program - Improving Controls before Expanding the Program

Report Date: October 27, 2009

Recommendations:

- 010 The Treasurer undertake the necessary steps to improve efficiency of the PCard process, including steps to explore the feasibility of using the PCard system to generate purchase logs for cardholders, and re-assess what information is necessary for cardholders to provide in the purchase logs.
- 015 The Treasurer ensure that PCard purchases are regularly monitored and analysed to identify opportunities for blanket contract.
- 017 The Treasurer, in conjunction with Heads of Divisions participating in the PCard program, develop and implement procedures to reduce the number of inactive or low usage cards, and cancel inactive cards where necessary.

Division: City Manager's Office

Report Title: Review of Infrastructure Stimulus Funding - Opportunities Exist to Improve Controls Over Construction Projects

Report Date: October 05, 2011

Recommendation:

- 003 City Council request the City Manager ensure the City-wide prioritization framework for capital projects is complied with as part of the annual and long-term financial planning process. The project ranking be considered as part of the City's overall capital program funding allocation.

Report Title: Audit of City's Performance in Achieving Access, Equity and Human Rights Goals

Report Date: October 14, 2008

Recommendation:

- 028 City Council request the City major Agencies, Boards, Commissions and Corporations to complete an access, equity and human rights action plan consistent with divisional action plans by 2010. The City Manager should facilitate the planning process and report to City Council on implementation status.

Division: Deputy City Manager & CFO

Report Title: Management of Capital Project 129 Peter Street

Report Date: May 31, 2010

Recommendations:

- 005 The City Manager direct that the Design, Construction and Asset Preservation section of the Facilities Management Division be designated as the lead project manager for all renovation projects. The role of client divisions be clearly defined.
- 008 The Executive Director, Facilities Management, in consultation with the Director, Purchasing and Materials Management, project managers and external consultants, ensure that project design documents are complete and as accurate as possible prior to tender issue.

Division: Employment & Social Services
Report Title: Toronto Employment and Social Services - Income Verification Procedures Can Be Improved
Report Date: October 6, 2012
Recommendations:

- 001 City Council request the General Manager, Employment and Social Services, in consultation with appropriate staff, develop a process to identify social assistance clients in possession of business and trade licenses issued by the City. Such data to be considered during eligibility review and on an ongoing basis.
- 002 City Council request the General Manager, Employment and Social Services, in consultation with the City Clerk, address any privacy issues related to the data comparison included in Recommendation 1.
- 003 City Council request the General Manager, Employment and Social Services, consider business licenses held and how related skills and abilities impact employment service plans and related activities.
- 004 City Council request the General Manager, Employment and Social Services, develop criteria and guidelines for maintaining bank and other related records for selective recipients such as those having a business license and reporting no income for an extended period of time.
- 005 City Council request the General Manager, Employment and Social Services, ensure that client employment service plans are based on a detailed review of individual's circumstances and that related activities are followed up and results documented in client files.
- 006 City Council request the General Manager, Employment and Social Services, consult with the Province to clarify the definition of casual income described under Ontario Works Directive for self employed/business income.

Division: Facilities Management
Report Title: A Mid-Term Review of the Union Station Revitalization: Managing Risks in a Highly Complex Multi-Year, MultiStage, Multi-Million Dollar Project
Report Date: October 2, 2012
Recommendations:

- 002 City Council request the Deputy City Manager and Chief Financial Officer to report periodically to City Council to provide:
 - a. An update on the forecasted final cost to complete each stage of construction; and
 - b. Explanations for significant variances from the original phase construction budgets and any remedial action planned or necessary.
- 003 City Council request the Deputy City Manager and Chief Financial Officer to report back to City Council in supplementary status reports, the nature of any work that will be omitted from the Union Station Revitalization and the related impact on the timing and cost of future state of good repair and service improvement projects within the overall Capital Plan for Union Station.
- 007 City Council request the Executive Director, Facilities Management to ensure the General Contractor/ Construction Manager implement their proposed risk management process within the agreed lump sum amount for Fixed General Accounts and Fee Price.

011 City Council request the Executive Director, Facilities Management, review fees paid to the Prime Consultant and ensure that fees payable for contract administration align with actual progress of each Stage of construction.

015 City Council request the Executive Director, Facilities Management to establish a process to ensure the cost of extra work is determined in accordance with the terms of the Master Agreement. Criteria should be established as guidance for when independent cost estimates or reviews are required for the pricing of change orders.

**Report Title: Facilities Management Division, Energy Efficiency Office (EEO)-
Management of Energy Loans and Grants Funded by the Ontario Power
Authority**

Report Date: March 4, 2011

Recommendation:

009 The Director, Energy and Strategic Initiatives, require that future loan agreements include a clause relating to the ownership of carbon credits. The wording of the clause should be developed in consultation with the City Solicitor.

Report Title: Payment of Utility Charges

Report Date: November 12, 2009

Recommendations:

006 The Executive Director of Facilities & Real Estate Division take necessary steps to complete, on a sample basis, ongoing recalculations of major hydro and natural gas bills for accuracy and consider using the specific software currently used by the TTC.

008 The Executive Director of the Facilities & Real Estate Division take appropriate steps to expedite enrollment in the consolidated billing services plan all hydro invoices, and request from Toronto Hydro data in a format that facilitates input to the Energy and Waste Management Office's energy meter database.

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

Report Date: September 16, 2005

Recommendation:

002 The Deputy City Manager and Chief Financial Officer ensure priorities are 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.

Division: Finance & Administration

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

Report Date: May 2, 2013

Recommendations:

002 City Council request the City Manager to review the current governance structure pertaining to the Financial Planning, Analysis and Reporting System. Specific accountability and responsibilities be clearly defined and communicated. Reporting relationships be clearly structured and clarified including the roles of the City Manager, Deputy City Manager and Chief Financial Officer and the Chief Information Officer.

003 City Council request the Deputy City Manager and Chief Financial Officer to prepare a detailed and comprehensive analysis of all Financial Planning, Analysis and Reporting System related costs to date as well as those costs projected to the completion of the project. This information should also include all anticipated ongoing maintenance costs. Further, the Deputy City Manager and Chief Financial Officer quantify and document all anticipated financial and operational benefits of the Financial Planning, Analysis and Reporting System project. Such an analysis be completed by July 31, 2013.

Division: Fleet Services
Report Title: Reliable Data is Needed for Effective Fleet Management
Report Date: April 18, 2013
Recommendation:

003 City Council request the Director, Fleet Services report to Government Management Committee, by December 31, 2013, on steps that can be implemented to significantly improve the accuracy of vehicle odometer readings including any revisions necessary to odometer reading criteria for identifying unusual meter readings.

Division: Human Resources
Report Title: Effectively Managing the Recruitment of Non-Union Employees in the Toronto Public Sector
Report Date: June 19, 2009
Recommendation:

001 The City Manager be required to fully address the recommendations relating to hiring contained in the Bellamy Report. The Executive Director of Human Resources also be required to ensure that the quality control of hiring files include a monitoring process to address the Bellamy recommendations.

Division: Information & Technology
Report Title: eCity Initiative - Improvements Needed in Governance, Management and Accountability
Report Date: October 4, 2012
Recommendation:

005 City Council request the Chief Information Officer and Business Executive Committee jointly report back to the City Manager on the achievement of significant milestones and project delays.

Division: Municipal Licensing and Standards
Report Title: Municipal Licensing and Standards, Investigation Services Unit - Efficiencies Through Enhanced Oversight
Report Date: January 30, 2013
Recommendations:

005 City Council request the Executive Director, Municipal Licensing and Standards, in consultation with the General Manager, Parks, Forestry and Recreation to determine if tree complaints can be addressed more efficiently.

007 City Council request the Executive Director, Municipal Licensing and Standards to resolve the current network connectivity problems pertaining to the remote telecommunication devices.

Report Title: Toronto Animal Services - Licence Compliance Targets Need To Be More Aggressive

Report Date: October 05, 2011

Recommendations:

- 003 City Council request the Executive Director, Municipal Licensing and Standards to review options to expand animal licence sales City-wide including developing partnerships with the Toronto Humane Society, veterinary clinics and pet supply stores. These options be incorporated into the upcoming 2012 report on licensing revenues being prepared by the Executive Director of Municipal Licensing and Standards. Further, formal agreements with those partners participating in the animal licence program should be developed.
- 005 City Council request the Executive Director, Municipal Licensing and Standards develop additional performance measures in Toronto Animal Services and periodically report to the Licensing and Standards Committee on performance using measures established.
- 006 City Council request the Executive Director, Municipal Licensing and Standards ensure compliance with the Field Services Policy requiring consistent, complete and accurate information entered into activity logs and provide evidence of supervisory review. Further, City Council request the Executive Director Municipal Licensing and Standards in consultation with the Chief Information Officer expedite the implementation of the Animal Services Electronic Communications Capital Project by the end of 2012.
- 007 City Council request the Executive Director, Municipal Licensing and Standards, and the Director of 311 Toronto to expedite the expansion of 311 services to Toronto Animal Services. Once integrated, the current staffing resource requirements at the Toronto Animal Services Call Centre be evaluated.

Division: Parks, Forestry & Recreation

Report Title: Parks, Forestry and Recreation Division - Review of the Management of the City's Golf Courses

Report Date: September 25, 2012

Recommendations:

- 001 City Council direct the General Manager, Parks, Forestry and Recreation Division to develop a long term business and marketing plan for the City's golf courses. The plan should address the following:
- a. the development of a marketing plan in consultation with Golf Plus which includes a "promotion program and product development" as required by the agreement between the City and Golf Plus;
 - b. strategies and performance targets to stimulate participation at each golf course and increase revenue over the next number of years;
 - c. strategies and performance targets to reduce expenditures at each golf course over the next number of years;
 - d. a review of the current operating model in detail particularly as it relates to the core golf business as well as ongoing maintenance costs;
 - e. a review of the operating results of underperforming golf courses and determine whether or not such golf courses are financially viable in the long run;
 - f. "cross marketing" with other City facilities including the potential to allow golf rounds to be purchased at various recreation centres and arenas;

- g. coordinate the marketing of the golf courses with the promotion of the City as a whole. Such a process be addressed in consultation with the City's Economic Development and Culture Division;
 - h. review or implement communication strategies such as an eNewsletter or social media tools to fill last minute golf rounds;
 - i. consult and coordinate business planning efforts with other golf facilities throughout North America as well as the National Golf Foundation. The Division should consider membership in the National Golf Foundation; and
 - j. include incentive provisions in the long term agreement with Golf Plus or any successor contract.
- 002 City Council request the General Manager, Parks Forestry and Recreation Division to review in detail maintenance requirements at each of the City's Golf Courses. Such a review to include consultation with the National Golf Foundation, other municipal golf courses and where possible, operators of other public golf courses throughout the Greater Toronto Area. In addition, the review to include an analysis of the costs of each of the city's golf courses to ensure that where appropriate costs of each course are comparable and reasonable. Further, such analysis include a review of the correlation between maintenance costs, number of rounds played and green fees.
- 003 City Council request the General Manager, Parks, Forestry and Recreation Division to initiate a formal review and reporting process in connection with both monthly and annual financial results of each of the City's golf courses. In situations where financial results appear to be unusual, explanations should be obtained, investigated and documented and acted upon.
- 006 City Council request the General Manager, Parks, Forestry and Recreation Division, in consultation with the Treasurer, take immediate action to resolve all unreconciled amounts in the SAP Financial Information System. The Treasurer ensure that all accounting transactions are recorded on a timely basis.
- 007 City Council request the General Manager, Parks, Forestry and Recreation Division to develop cash handling and internal control procedures. Such policies and procedures be introduced at each golf course and on a surprise basis internal audits be conducted by the Division in order to ensure that policies and procedures are being followed.
- 008 City Council request the General Manager, Parks, Forestry and Recreation Division review the two agreements with Centennial Park Golf Centre and Royal Woodbine Golf Club. The review include an analysis of all important provisions in the agreement and a process to ensure compliance with all provisions in the agreements. In particular audited statements in support of revenue amounts should be provided on a timely basis. Further, all amounts which appear unusual should be reviewed and explanations obtained.

Report Title: Parks, Forestry and Recreation – Capital Program – The Backlog in Needed Repairs Continues to Grow

Report Date: January 23, 2009

Recommendation:

- 003 The City Manager give priority to the development and implementation of a City-wide prioritization framework for capital repairs, as previously recommended in an Auditor General's report entitled "Maintenance and Administrative Controls Review – Facilities and Real Estate" dated September 2005. Further, the priority framework be enhanced by including all new capital projects.

Division: Purchasing and Materials Management
Report Title: City Stores: Maximize Operating Capacity to Be More Efficient
Report Date: October 5, 2012
Recommendations:

- 001 City Council request the City Manager to examine opportunities to further rationalize operations in both City and divisional stores in order to achieve corporate operating efficiencies.
- 002 City Council request the City Manager to direct divisions to use City stores as much as possible for common materials regularly in stock at City stores.
- 006 City Council request the Director, Purchasing and Materials Management to improve the drop shipment business process and leverage additional opportunities for direct delivery by vendors to end users.
- 007 City Council request the Director, Purchasing and Materials Management to exclude drop shipments from the calculation of inventory turnover rate.
- 008 City Council request the Deputy City Manager and Chief Financial Officer to report to City Council on the status and completion schedule for the Yards Consolidation Study, including a reconsideration of the Bering Yard.
- 009 City Council request the Director, Purchasing and Materials Management to take the appropriate action to correct the 1999 inventory input error in the financial information system for the Ellesmere store location.

Division: Real Estate Services
Report Title: Appraisal Services Unit - Opportunities for Improving Economy, Efficiency and Effectiveness
Report Date: January 25, 2013
Recommendations:

- 001 City Council request the Chief Corporate Officer to review the Parks Levy Appraisal Fee structure to ensure that costs are being reasonably recovered and that fees are revised annually to account for inflationary impacts on costs.
- 002 City Council request the Chief Corporate Officer, in the review of the appraisal fee structure, to explore opportunities for enhancing recoveries from applicants in instances where external appraisal costs exceed \$6,000.
- 003 City Council request the Chief Corporate Officer, in the review of the appraisal fee structure, to consider the recovery of additional appraisal fees from applicants when additional costs are incurred as a result of applicant action/inaction.
- 004 City Council request the Chief Corporate Officer to review the adequacy of the reconciliation and monitoring processes over appraisal fee recoveries to ensure that amounts are accurate and that variances are reasonably explained.
- 005 City Council request the Deputy City Manager and Chief Financial Officer to ensure that the accounting for the \$0.9 million of parks levy payments originating prior to 2009 be resolved as soon as possible.
- 007 City Council request the Chief Corporate Officer to regularly monitor the targeted completion dates for appraisal requests to ensure that appraisal results are provided in a timely manner consistent with internally established guidelines.

008 City Council request the Chief Corporate Officer to assess the merits and feasibility of implementing system enhancements to improve the functionality in SAP to better serve management's needs.

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

Report Date: July 8, 2006

Recommendation:

002 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.

Division: Shelter, Support & Housing Administration

Report Title: Hostel Operations Review – Community and Neighbourhood Services

Report Date: June 20, 2004

Recommendation:

024 The Commissioner, Community and Neighbourhood Services, develop a policy that clearly establishes standard rates for maintenance fees for emergency shelter users. Such a policy 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.

Division: Social Development, Finance & Administration

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

Report Date: January 21, 2013

Recommendations:

001 City Council request the Executive Director of Social Development, Finance and Administration to streamline the grant application assessment process prior to its integration into the Corporate Grant Information System.

002 City Council request the General Manager, Shelter, Support and Housing Administration to open the application process for the City's Homeless Initiative Fund for all interested community agencies.

Division: Toronto Building

Report Title: Toronto Building Division - Building Permit Fees, Improving Controls and Reporting

Report Date: January 23, 2012

Recommendations:

003 City Council request the City Manager to ensure that the 2005 and 2008 internal review recommendations made as a result of work conducted by the Internal Audit Division and Policy, Planning Finance and Administration are implemented on a timely basis. Follow up audits should be conducted annually in order to verify that recommendations have been implemented. The results of these follow up audits be reported to the City Manager.

009 City Council request the Chief Financial Officer ensure the requirement for a triennial review of the Building Code Act Service Improvement Reserve Fund is met.

011 City Council request the Chief Building Official in consultation with the Chief Information Officer to ensure that any revisions to permit fees in IBMS are in accordance with generally

accepted practices. Furthermore, steps should be taken to improve the process for uploading revised and new permit fees, including the potential for automation.

Report Title: Administration of Development Funds, Parkland Levies and Education Development Charges

Report Date: June 16, 2010

Recommendations:

002 The Deputy City Manager and Chief Financial Officer review the infrastructure construction price index currently used by the City of Ottawa in order to determine whether or not a similar index should be used to adjust annual development charge rates at the City of Toronto.

005 The Chief Building Official and the Deputy City Manager and Chief Financial Officer review those areas of the by-law which are the subject of staff misinterpretation and ensure that such areas are addressed either through amendments to the by-law, policies and procedures manual or through additional staff training.

Division: Toronto Environment Office

Report Title: Toronto Environment Office - Review of Administration of Environmental Grants

Report Date: January 17, 2011

Recommendation:

006 The Director, Toronto Environment Office, ensure grant program progress and results are reported to Council during 2011.

Division: Toronto Water

Report Title: Toronto Water - Review of Construction Contracts

Report Date: May 7, 2013

001 City Council request the General Manager, Toronto Water to ensure that revised purchasing documents, where required, are put in place on a timely basis.

002 City Council request the General Manager, Toronto Water to formalize and document the procedure for calculating estimates provided in tender documents for general repairs.

003 City Council request the General Manager, Toronto Water to develop criteria and implement procedures to determine when necessary repairs should be the subject of a project specific procurement process.

004 City Council request the General Manager, Toronto Water to consider incorporating a centralized warranty register in conjunction with any major system changes.

005 City Council request the General Manager, Toronto Water to ensure payments are made in accordance with contract terms, invoices are only paid after a thorough review to ensure goods and services have been received and appropriate documentation is retained to support all payments.

006 City Council request the General Manager, Toronto Water to consider the risk of additional errors in areas identified in the Auditor General's review of invoices and take steps to recover any overpayments identified, including return of any unused material for credit.

- 007 City Council request the General Manager, Toronto Water to ensure compliance with the City Change Orders policy and procedures including the retention of appropriate supporting documentation.
- 008 City Council request the General Manager, Toronto Water to ensure contractors maintain the minimum levels of insurance coverage as required in their contracts with the City.
- 011 City Council request the General Manager, Toronto Water, to ensure contractor performance is monitored, documented and, where necessary, reported as required by the Capital Works Projects Procurement and Administration Manual.
- 012 City Council request the General Manager, Toronto Water, in consultation with the Deputy City Manager, to consider including the frequency of reviews, time of final evaluation, opportunities for feedback and required action as part of his current review of contractor performance management practices.

Report Title: Protecting Water Quality and Preventing Pollution – Assessing the Effectiveness of the City’s Sewer Use By-law

Report Date: October 10, 2008

Recommendations:

- 004 The General Manager, Toronto Water review inspection and sampling targets to ensure that they are reasonable given risks to pollute and the staff resources available and report to City Council by September 2009 on recommended targets and resources required to meet those targets.
- 006 The General Manager, Toronto Water develop and implement tailored inspection checklists for certain industries to ensure that industry specific risks are addressed on a consistent basis.
- 014 The General Manager, Toronto Water, assess the feasibility of using infraction notices to enforce the Sewer Use By-law.
- 021 The General Manager, Toronto Water Division, in consultation with the Executive Director, Municipal Licensing and Standards Division, and the City Solicitor, review areas where reciprocal inspections between the two divisions would be possible and if appropriate, establish a written protocol governing such inspections.

Report Title: Toronto Water – Wastewater Treatment Phase Two

Report Date: September 21, 2007

Recommendation:

- 009 The General Manager, Toronto Water Division, require that supervisory staff with contract management responsibilities evaluate and document vendor performance both during a contract and at its conclusion.

Report Title: Management of Construction Contracts - Toronto Water and Sewer Emergency Repair Contracts

Report Date: July 30, 2007

Recommendation:

- 014 The General Manager, Toronto Water, ensure contractor performance issues are consistently documented and monitored. Significant contractor performance issues that can not be resolved through the regular contract management process should be communicated to Purchasing and Materials Management for consideration in future contract award decisions.

Report Title: Toronto Water – Wastewater Treatment Phase One
Report Date: July 16, 2007
Recommendation:

015 The General Manager, Toronto Water Division, expedite the review and assessment of the existing work management systems and the SAP Plant Maintenance Module and consider the feasibility of creating an interface between the selected system and the SAP Financial Information system.

Division: Transportation Services
Report Title: Local Road Resurfacing - Contract Management Issues
Report Date: May 10, 2013
Recommendations:

- 002 City Council request the General Manager, Transportation Services to implement standard procedures for extra work orders and update the Road Operations Inspection Manual accordingly.
- 006 City Council request the General Manager, Transportation Services to review the material testing protocol to determine if it meets the requirements for local road resurfacing projects.
- 008 City Council request the General Manager, Transportation Services to ensure that all City designated testing laboratories are following the correct material testing specifications and tolerances.
- 010 City Council request the General Manager, Transportation Services to require that deficiency lists be prepared and contain adequate evidence indicating all deficiencies are resolved.
- 011 City Council request the General Manager, Transportation Services to review and update the Road Operations – Contract Inspection Manual and to communicate to staff and/or provide training on any updated or new procedures.
- 012 City Council request the General Manager, Transportation Services to ensure that daily work sheets are completed as required by the Contract Inspection Manual.
- 013 City Council request the General Manager, Transportation Services to develop and implement standard financial reports that meet management's requirements.

Report Title: Controls at Transportation Services Storage Warehouses (Inventory Controls)
Report Date: April 25, 2012
Recommendations:

- 001 City Council request the General Manager, Transportation Services, in consultation with the Director, Purchasing and Materials Management, to implement the corporate model for warehousing and distribution of materials, particularly with respect to the traffic control device inventory.
- 005 City Council request the General Manager, Transportation Services, to ensure physical counts of materials held in inventory are performed on a regular basis and that the information is used to ensure inventory data is accurate and controls are effective.
- 007 City Council request the General Manager, Transportation Services, in consultation with the Director, Purchasing and Materials Management, to consider alternative arrangements for the storage of the inventory of traffic control signal devices.

009 City Council request the City Clerk to forward this report to the City's major Agencies, Boards, Commissions and Corporations for consideration and appropriate action.

Report Title: Front Yard and Boulevard Parking - Improvements Needed to Enhance Program Effectiveness

Report Date: February 7, 2012

Recommendations:

001 City Council request the General Manager, Transportation Services to consider establishing an alternate model, such as centralized reporting and monitoring, for managing front yard and boulevard parking operations.

002 City Council request the General Manager, Transportation Services to ensure necessary information is recorded in a manner to allow for proper management and control of the front yard and boulevard parking operations.

005 City Council request the General Manager, Transportation Services to ensure that accounts are only terminated or written off after following corporate procedures for the collection and write off of accounts receivable.

007 City Council request the General Manager, Transportation Services, to update enforcement policies and procedures and implement effective controls to ensure that enforcement protocols are clearly established and consistently followed.

009 City Council request the General Manager, Transportation Services, to identify and recommend to Council appropriate amendments to front yard parking documentation requirements in the next revision to Chapter 918 of the Toronto Municipal Code.

Report Title: Review of Coordinated Street Furniture Contract - Public Realm Section, Transportation Services Division

Report Date: February 3, 2012

Recommendations:

009 City Council request the General Manager, Transportation Services take steps to ensure the accuracy of the street furniture information system. Reconciliation of City records to Astral Media inventory records should take place periodically.

011 City Council request the Director, Strategic Communications ensure free advertising available through the Astral Media contract is utilized to the fullest extent.

Report Title: Red Light Camera- Although Red Light Cameras Have Contributed to a Reduction in Accidents, Opportunities Exist to Improve Financial Results and Program Effectiveness

Report Date: August 25, 2011

Recommendations:

003 City Council request the General Manager, Transportation Services, re-evaluate the current location of all red light cameras based on predetermined criteria. The results of this evaluation be compared to an even distribution of cameras on a ward-by-ward basis as requested by Council. Such information be reported to City Council.

012 City Council authorize the public release of the information contained in the Attachment 1 to this report at the discretion of the City Solicitor in consultation with the General Manager, Transportation Services.

Report Title: Transportation Services - Review of Winter Maintenance Services
Report Date: April 26, 2011
Recommendation:

002 The General Manager, Transportation Services, re-confirm with City Council, the City's winter maintenance service levels that would serve as basis for the next winter maintenance contracts (for 2015 and on), before initiating the Request for Quotation process.

**CITY DIVISIONS
PUBLIC RECOMMENDATIONS – NOT FULLY IMPLEMENTED**

Division: 311 Toronto
Report Title: Procurement of 311 Toronto's Information Technology System - Lessons for Future Procurement Processes
Report Date: June 13, 2012

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	City Council request the Director, Purchasing and Materials Management Division, to review and enhance the existing Purchasing and Materials Management review process such that inaccurate or questionable information on purchase request documents is identified and addressed prior to approval of the purchase request documents.	<p>PMMD will review the existing Sole Source or Non Competitive Procurement Procedure and the Purchase Order/Blanket Contract Amendment Procedure in order to determine how to incorporate a review process of sole source requests and purchase order amendment requests to verify that the proper procedures are being utilized where different purchasing mechanisms are used to acquire similar services from the same vendor.</p> <p>Timeline for completion: Q3-Q4</p>
003	City Council request the City Manager, in consultation with the Director, Purchasing and Material Management Division, to take necessary steps to ensure that, where a contract service is not acquired under a fixed price agreement, the unit pricing, labour rates, and estimated labour hours are established prior to commencing the contract services, and the hours of contract services are tracked and documented.	<p>If a procurement call is not a fixed price contract and is based on labour rates and estimated hours, then PMMD works with the Division to structure the price sheet to properly estimate the hours and design so that the labour rates are established by the time of closing. This is in part covered in the RFP Contract Management Guidelines (http://insideto.toronto.ca/purchasing/pdf/pmmd_contractmangeguidelines.pdf) and in Engineering and Construction Services Capital Works Projects Procedures Manual (http://insideto.toronto.ca/techserv/cwp/index.htm)</p> <p>In order to ensure the guidelines are applied consistently, PMMD will be looking to expand the current language making it applicable to all procurement that are time and materials based.</p> <p>Implementation end of Q2, 2014</p> <ul style="list-style-type: none"> • 11-T1S-01B - 003 PUBLIC - ATTACH (A) - Procurement Process And Contract Management – Key Considerations

No.	Recommendation	Management's Comments and Action Plan/Time Frame
		<ul style="list-style-type: none"> • 11-T1S-01B - 003 PUBLIC - ATTACH (B) - Capital Works Projects Procedures Manual

Confidential Recommendations made public on September 14, 2012

8	City Council request the Director, Purchasing and Materials Management Division, to ensure adequate proposal evaluation processes are explicitly stated and detailed in the current purchasing policies and procedures in keeping with a fair and transparent procurement process.	<p>PMMD will review the Request for Proposal (RFP) Procedure to ensure the proper instructions related to the evaluation process are explicitly stated.</p> <p>Timeline for completion: Q4 2014</p>
9	City Council request the Director, Purchasing and Materials Management Division, in consultation with the Director, Corporate Finance Division, to ensure that Request for Proposals for significant dollar purchases are adequately evaluated to assess each proponent's financial viability. All documents pertaining to the financial viability evaluation are properly organized, retained, and disposed of in accordance with the City's record retention policy.	<p>PMMD will conduct research on best or leading practices for financial viability and when it should be utilized in competitive calls.</p> <p>Timeline for completion: Q4 2014</p>

Report Title: 311 Toronto - Full Potential For Improving Customer Service Has Yet To Be Realized
Report Date: October 17, 2011

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	City Council request the Deputy City Managers, in consultation with the Director of 311, to conduct a comprehensive review of business processes of the call centers operated by Solid Waste Management, Municipal Licensing and Standards, and Urban Forestry, with a view to streamlining processes to effect a consolidation of operations.	<p>Business processes reviews for Service Requests will be conducted as part of the implementation and integration of a new Work Management solution in 2014-2015.</p> <p>ML&S has completed a review of the Investigation Services Tier 2 call centre, which has resulted in the decentralization of the Tier 2 unit and the redeployment of the function and personnel to the District offices. 311 has also taken over the service request intake function for Animal Services calls while retaining their call centre for Tier 2 escalation, adoptions and other front line service functions including the dispatch function. ML&S continues to operate a call centre for the Licensing Issuance and</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
		Enforcement service lines and Parks Waste Enforcement, as these units have not as yet been integrated with 311. Parks Waste Enforcement integration is expected to be complete by Q3, 2014.
003	City Council request the Director, 311 Toronto Division, in consultation with the General Managers/Executive Director of Solid Waste Management, Transportation Services, Toronto Water, Municipal Licensing and Standards, and Parks, Forestry and Recreation, to improve the service request status information such that customers are provided with accurate and clear status information on-line.	<p>The Director, 311 in consultation with representatives of Solid Waste Management, Transportation, Toronto Water, ML&S, Parks, Forestry & Recreation and Corporate IT have reviewed the current data provided to the 311 system from the divisional back-end systems to determine the best possible IT solution to provide more specific on-line public facing Service Request status notes.</p> <p>Implementation is dependent on the timing of the new Work Management Systems currently in development for 2014-2015.</p>
012	City Council request the Director, 311 Toronto Division, in consultation with the Chief Financial Officer, to ensure that the inter-departmental charges to divisions are based on updated and accurate information supporting the basis for funding and cost recoveries.	Staff from 311, Financial Planning and the Treasurer are currently working with divisions to review options regarding an appropriate service recovery model for 311. Additionally, 311 is upgrading its systems/technology to allow for enhanced tracking of general inquiries. This will provide more accurate and up to date information on the level of service provided to divisions. We anticipate completion by mid 2014.

Division: Accounting Services
Report Title: City Accounts Payable - Payment Controls and Monitoring Require Improvement
Report Date: January 17, 2013

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	City Council request the City Manager to issue instructions to City division heads for timely resolution of outstanding accounts payable queries.	A memo has been drafted and will be issued in Q1 2014.
003	City Council request the Chief Corporate Officer to develop a process to ensure outstanding accounts payable queries are promptly resolved in order to obtain vendor discounts.	<p>The CCO sent an email to staff in July 2013 (based on Q2 discounts reports) and followed up with another email in November 2013 after the Q3 discounts report.</p> <p>The Manager and Supervisor of Business Support met with Managers, Supervisors and Processing Clerks at the districts in September and October of 2013 to stress the importance of capturing discounts, review business processes and discuss best practices. The districts were also provided with statistics of discounts captured for their individual areas and the division as a whole.</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
		<p>Since May 2013, Business Support distributes weekly discount reports broken down by district location that show available discounts (amount and # of days available to process) to the Director, Manager, and Processing Clerks. Business Support also co-ordinates the resolution of any payment issues with Accounts Payable.</p> <p>Business Support in consultation with Accounts Payable are conducting a review of the Accounts Payable process beginning in January 2014. The review will identify staffing and resource issues if any as one of the outcomes. Draft process plan is being reviewed and the initial recommendations would be available by July 2014.</p>
007	<p>City Council request the Director, Accounting Services to evaluate existing vendor accounts and payment monitoring reports with regard to improving reporting efficiency and effectiveness.</p>	<p>The Director of Accounting Services has evaluated the current process for preparation of monitoring reports and has determined that reports are being prepared efficiently based on current system functionality. Monitoring reporting requirements and additional reporting capability is under review as part of the e-procurement consultant review to be completed by September 2014. Recommended improvements will be planned at that time.</p>
008	<p>City Council request the Director, Purchasing and Materials Management to further enhance divisional purchasing coordination through improved reporting and feedback with City divisions in order to facilitate consolidating purchases.</p>	<p>The Director, Purchasing and Materials Management has issued a Corporate Call list on the PMMD internal site, promoting corporate purchasing. PMMD continues to work on the following activities and expect to complete by end of 2014:</p> <ul style="list-style-type: none"> - Reviewing the DPO Activity in order establish a Roster process or Pre qualification process - Looking at the P card transactions to determine if opportunities can be identified through the process (ongoing quarterly) - Working on identifying the list of purchases that could be successfully moved to corporate calls with dollar savings (ongoing)
009	<p>City Council request the Director, Purchasing and Materials Management, in consultation with the management of City Agencies and Corporations, review and consider the benefits of consolidating purchases with City Agencies and Corporations.</p>	<p>The Deputy City Manager and Chief Financial Officer has been given carriage of the Shared Services file. The DCM/CFO in Q1 2014 is hiring a project manager to work on the implementation plan of Shared Services which will be reported to Council for 2015.</p> <p>PMMD has formed a "Co-operative Purchasing Group" with the TTC, TCHC, TPS, TPL and Exhibition Place which meets monthly to review potential joint purchasing opportunities. The Co-operating Purchasing Group has been meeting since Sept,</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
		2012. PMMD was meeting individually with the TTC since 2011 and TCHC since early 2012. During those meetings, the Co-operating Purchasing Group reviews upcoming calls that might be of interest to the other members because of common purchases. Also, items that could be purchased through City Stores are noted for consideration by the Agencies.
010	City Council request the Director, Accounting Services to ensure purchasing compliance reports are provided to respective divisions on a periodic basis and followed-up with non-compliant divisions.	<p>Corporate Accounts Payable continues to distribute monthly summary PO non-compliance reports to AP Divisional Leads.</p> <p>Additional details (compliance and non-compliance items) are provided with the summary report for Divisions to review and take the necessary actions to improve compliance.</p> <p>AP Divisional leads have sent reports to cluster representatives on a monthly basis. Cluster A and Cluster C reps have been distributing reports to divisional heads. Cluster B have not started this process and will distribute reports and request for necessary actions to improve compliance in 2014.</p>
011	City Council request the Director, Purchasing and Materials Management, in consultation with the City Solicitor, to ensure that a conflict of interest declaration is included in the sole source process including all future sole source contracts. Further, that the Director, Purchasing and Materials Management, in consultation with City division heads and the City Solicitor, as necessary, evaluate whether existing sole source vendors should be contacted to provide a conflict of interest declaration.	PMMD is still working with Legal Services to finalize the conflict of interest declaration. This recommendation will be completed by March 31, 2014.

Report Title: Review of The Management of the City's Divisional Accounts Receivable
Report Date: April 12, 2012

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	City Council request the City Manager to review the current management of all City-wide receivables. Such a process should be a part of the ongoing shared service review. The review should include an evaluation of centralizing the collection efforts of all outstanding receivables.	<p>Accounting staff worked cooperatively with Divisions with collections activity and have updated the Collections policy effective December 2012.</p> <p>Although accounts receivable is not one of the initial areas subject to the shared services review the Director, Accounting Services will coordinate with the Cluster Finance and Administration directors to document receivable activities and report back to the City Manager in 2014 on the evaluation of centralizing accounts receivable.</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
003	City Council request the Treasurer to review current SAP management reports pertaining to the management of receivables. The reports should contain relevant and current information and include performance management information.	A review of available reports did not identify any relevant and effective reports. Custom reports will be developed with the assistance of FASP. It is expected that, once FPARS has been implemented, FASP staff will have the time available for this purpose in 2015.
007	City Council request the Treasurer to assess the feasibility of using the City SAP Financial System to the fullest extent in tracking actions taken on customer accounts sent to Legal Services and collection agencies.	Notations are made in SAP for customers transferred to legal and to collection agencies. Specific SAP reporting on these is not currently available but details are maintained on spreadsheets. These spreadsheets are used to track accounts with Legal and Collection Agencies for updates on account status and actions taken. Reporting from SAP may not be possible without customization. It would require further investigation to see if it is feasible, which will be done in 2015 after FPARS is complete.

Report Title: City Purchasing Card (Pcard) Program - Improving Controls Before Expanding the Program

Report Date: October 27, 2009

No.	Recommendation	Management's Comments and Action Plan/Time Frame
018	<p>The Treasurer develop and implement strategies to promote and expand the use of PCards by City divisions. Such strategies should include, but not be limited to:</p> <ul style="list-style-type: none"> a. Analyzing divisional purchasing patterns to identify potential areas for expansion b. Developing and implementing measures to increase the use of PCards by divisions c. Setting performance goals for the City based on the number of participating divisions and yearly PCard purchase volume. 	<p>PPAU continues to work with divisions to optimize card usage.</p> <p>In 2013, the XiBuy was upgraded to the most updated version available. This upgrade was required prior to upgrading to the PCard Purchase Order module.</p> <p>Based on other divisional project priorities and timelines, we did not have an opportunity to upgrade and go live with the PO Module. This item has been moved to the 2014 work plan.</p> <p>A strategy for increasing rebates has been drafted and is under review for consideration. The strategy includes the mandating of specific purchases to the PCard, rebate sharing and the introduction of Divisional Virtual Cards for Contract payments or individual cards for large dollar valued DPOs. Sections of the plan are expected to be implemented through 2014 on a pilot basis.</p> <p>The Pcard Service Provider (NBC) and MasterCard Worldwide reviewed selected purchasing activity to determine the divisions and merchants appropriate for the Pcard Program.</p>

Division: City Manager's Office
Report Title: Review of Infrastructure Stimulus Funding - Opportunities Exist to Improve Controls Over Construction Projects
Report Date: October 05, 2011

No.	Recommendation	Management's Comments and Action Plan/Time Frame
007	<p>City Council request the General Manager, Transportation Services and General Manager, Parks Forestry and Recreation, ensure all staff managing construction projects, sufficiently document actions taken to respond to test results failing to meet specifications.</p>	<p>In July 2013, Transportation Services updated its Road Operations Contract Inspection Manual http://insideto.toronto.ca/transportation/io/roci.htm and training to staff, associated with contract administration, was conducted on July 23 and 25th, 2013. As part of the update and training, a revised material testing form TR107 and procedures were introduced to include frequency of testing for each of the material tests and actions taken to respond to fail tests. Transportation Services Road Operations staff met with Material Testing Consultants to review protocol, procedures and forms to ensure that Material Testing Consultants follow City of Toronto Specifications.</p> <p>Training and revised forms were implemented in July 2013 and due to late implementation and since the summer contracts were underway during implementation time, an audit of few 2013 contracts from two districts indicate that complete compliance was not realized. The division will reinforce the changes to ensure that staffs of all districts are consistent in using the forms and follow up actions. Tailgate training sessions will be conducted in May/June 2014, prior to construction season, to review the forms and manual.</p> <p>Parks, Forestry and Recreation staff participated in a half day training session February 28, 2012 to address testing results.</p>
008	<p>City Council request the General Manager, Transportation Services and General Manager, Parks, Forestry and Recreation, establish and implement procedures to ensure staff adhere to quality assurance procedures including:</p> <ul style="list-style-type: none"> a. Materials testing and inspections b. Final inspections and deficiency lists c. Weight verification. <p>Additional training be provided regarding the level of documentation retained to demonstrate compliance with policies and procedures.</p>	<ul style="list-style-type: none"> a. Refer to response to 007 for item (a) b. As part of the Road Operations Contract Inspection Manual update, a revised deficiency reporting form (TR103) was developed, and training regarding use of the form was provided as part of the manual training. c. Revised Material Sampling and Field Testing Summary (TR 107) form includes the protocol and Weight Verification documentation. This was also covered as part of the manual training. <p>Contract Inspection Manual training conducted on July 23, and 25, 2013, covered the level of documentation, procedures and practices to be followed in administering contracts.</p> <p>Subsequent to the training, the revised forms were implemented in July 2013. Due to late implementation</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
		<p>and since the summer contracts were underway, an audit of few 2013 contracts from two districts indicate that complete compliance was not realized. The division will reinforce the changes to ensure that staffs of all districts are consistent in using the forms and with necessary follow up actions. Tailgate training sessions will be conducted in May/June 2014, prior to construction season, to review the forms and manual.</p> <p>Parks, Forestry and Recreation staff participated in a half day training session February 28, 2012 to address material testing, final inspections, weight verification and project file documentation.</p>
009	<p>City Council request the City Manager direct appropriate divisions to ensure staff managing construction projects adhere to operating procedures requiring payments against contingency be supported by change orders. Further, that change directives, RFQ issued by divisions, and/or change orders be approved by the appropriate signing authority prior to commencement of extra or additional work.</p>	<p>In response to the Auditor General's recommendations Parks, Forestry and Recreation as well as Transportation Services have improved their processes and provided education sessions for staff, as required. Their standard operating manuals have been updated.</p> <p>The City Manager notified all Division Heads of the necessity to adhere to operating policies and procedures and to ensure that appropriate training is provided.</p> <p>Road Operations Contract Inspection Manual was updated and Work Done on Cost Plus Basis and Schedule of Prices (TR102) and Change Order (TR109) forms were revised to reflect appropriate procedures, signing authorities and documentation for extra or additional work. The "Procedure for Administration Changes" in the manual provides specific procedures to follow for changes.</p> <p>Audit review of few 2013 summer contracts of two districts indicate that extra work order documentation for Pay Duty Services were not consistent.</p> <p>This will be clarified with staff in the May/June 2014 tailgate training sessions.</p>
011	<p>City Council request the General Manager, Transportation Services, establish procedures for review of significant variances from estimated quantities and approval in accordance with signing authorities. Such procedures to include issuance of change directives and change orders be required for variances exceeding acceptable tolerances.</p>	<p>Transportation Services contracts are for maintenance work and therefore the estimated quantities or scope of work is well defined. For this reason, all contracts have a Special Specification "Variations in Tender Call" which overrides the conditions set out in the General Conditions 8.01.02 section of the tender document. However, as per the manual staff are required to monitor, track and document the reason for variations.</p> <p>Audit review indicated that the staff were reviewing and documenting the variation at the end of the</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
		contract instead of for every Progress Payments. This will be further reviewed at the scheduled May/June tailgate training sessions for compliance and timely usage.

Report Title: **Audit of City's Performance in Achieving Access, Equity and Human Rights Goals**
Report Date: **October 14, 2008**

No.	Recommendation	Management's Comments and Action Plan/Time Frame
017	<p>The Executive Director of the Human Resources Division take steps to increase the workforce survey response rate among new City employees. Such steps should include, but not be limited to:</p> <p>(a) Improving the survey distribution method;</p> <p>(b) Improving the communication of the purpose and benefits of the survey to new City employees.</p>	<p>Beginning in 2014, the Workforce Survey will be implemented every two years to all active union and non-union employees (including new hires). In an effort to streamline processes and eliminate duplicate surveys, the Workforce Survey will be enhanced to include a question that will enable employees to identify whether they were hired within the last 2 years (i.e. from date of last survey).</p> <p>Data and information related to new hires obtained from the Workforce Survey will be incorporated into a report to Council in late 2014.</p> <p>EDHR has worked with Strategic Communications to develop a comprehensive communications plan that will market the purpose and benefits of the survey to all City employees including new hires.</p> <p>These changes are expected to increase the response rate among new hires and will assist the TPS in meeting its employment equity goals and the workforce development goals identified in the Talent Blueprint 2013-2018.</p>
027	<p>The City Manager establish a formal process whereby access, equity and human rights initiatives and accomplishments by the City's major Agencies, Boards, Commissions and Corporations is systematically tracked and reported to City Council on a periodic basis.</p>	<p>The Equity, Diversity, and Human Rights Division (EDHRD) of the City Manager's Office has taken steps to help major Agencies, Boards, Commissions and Corporations (now called "major Agencies and Corporations") establish a formal process for systemically tracking their access, equity and human rights initiatives and accomplishments.</p> <p>Staff from the EDHRD:</p> <ul style="list-style-type: none"> - Provided major Agencies and Corporations with tools, templates and advice in February 2014 to report on their initiatives and accomplishments, and to align their measurement processes and reporting formats with that of City divisions; - Will contact all major Agencies and Corporations in November 2014 to start collecting information for the 2014 annual report. They will be asked to

No.	Recommendation	Management's Comments and Action Plan/Time Frame
		<p>provide EDHRD with their 2014 implementation accomplishments by March 2015.</p> <ul style="list-style-type: none"> - EDHRD will incorporate these reports on progress on compliance by major Agencies and Corporations into the City's 2014 Annual EDHR Achievements Report that will be submitted to Council in September 2015. - Future reports will be periodically submitted to Council on an ongoing basis.

Division: City Planning
Report Title: City Planning Division-Community Benefits Secured Under Section 37 or 45 of The Planning Act
Report Date: March 31, 2011

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	The Chief Planner assess the status of community benefits secured since amalgamation (January 1, 1998) under Sections 37 and 45 of the Planning Act to provide an appropriate level of assurance that all cash and significant non-cash benefits that should have been received, have been received and report any uncollectible benefits to Council.	Staff resources have not been available for the non-cash benefit review. Recommendation #002, below, must be implemented prior to implementing this Recommendation. To be completed by 2015 Q4.
002	The Chief Planner develop and implement a monitoring process to ensure receipt of all non-cash community benefits secured under Sections 37 and 45 of the Planning Act.	Staff resources have not been available. To be completed by 2014 Q4.

Division: Deputy City Manager & CFO
Report Title: Management of Capital Project 129 Peter Street
Report Date: May 31, 2010

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	The City Manager direct all staff to prepare reports which contain accurate and complete financial impact statements. Such reports to address all financial implications both capital and operating. Reports relating to capital acquisitions contain information on required future state of good repair budgetary requirements.	Financial Planning will ensure that the Financial Control By-Law is amended to include reporting framework that outlines all financial implications of acquisitions. Council approval of By-Law is planned for 2014. In addition, Financial Planning will send out a reminder letter to all staff to outline reporting requirements relating to financial implications.
003	The Deputy City Manager and Chief Financial Officer propose amendments to the Financial Control By-law requiring that final total capital project costs for all major	City staff developed a reporting framework for all major capital projects in 2013. The Financial Control By-Law changes reflecting the reporting framework have yet to be approved by Council. Anticipated

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	capital projects are reported to the appropriate Standing Committee. Such reporting include a comparison of costs to budget as well as a comparison of actual completion date to projected completion date.	completion time is end of 2014.
007	The City Manager, in consultation with the City Clerk, give consideration to the development of a process or a protocol which would enable Councillors, when considering Motions, to be advised of the financial implications of such Motions. If this is not possible prior to decisions being made then consideration be given to providing this information at a subsequent meeting.	City Manager has determined that it is not always possible to advise financial implications during consideration of Motions for fear of impeding the progress of Council. The City Manager recommends that a separate report be provided subsequently through Budget Committee, Executive Committee, and Council where there is insufficient funding, or increased future year funding commitments, or altered project scope perceived to be inconsistent with Council intent. This process started in October 2013 and City staff have yet to evaluate this process.
009	The Executive Director, Facilities Management, be given sole authority to make decisions on the method by which accessibility requirements be incorporated in all relevant tender documents. The design of construction and renovation projects be required to comply with the City's Accessibility Design Guidelines and any new requirements under the Accessibility for Ontarians with Disabilities Act, 2005.	Facilities Design and Construction (formerly DCAP) is preparing a Consultant call to compare the City's Accessibility Guidelines to the prevailing Accessibility for Ontarians with Disabilities Act standards. The comparison of the documents is scheduled for completion by fall of 2014. In the meantime, facilities staff will update its Project Management Manual to refer to the prevailing AODA standards.
012	The Executive Director, Facilities Management, on a case by case basis, evaluate the need to conduct detailed building condition assessments prior to tendering major construction and renovation projects. The results of assessments be adequately documented and conveyed to project management staff.	The Facilities Design and Construction staff will implement new process(es) in 2014/2015 to complete this recommendation.
013	The City Manager direct that Design, Construction and Asset Preservation staff consult with Divisions at the design stage of all projects. Appropriate sign off of all drawings be standard practice by Design, Construction and Asset Preservation staff in consultation with Division staff. Such a process be incorporated into the Project Charter.	The Facilities Design and Construction staff will implement new process(es) in 2014/2015 to complete this recommendation.
014	The Executive Director, Facilities Management, ensure that contractor invoices and change orders are calculated in accordance with the terms of the relevant	The litigation relating to 129 Peter St. has finally come to an end. But the first part of the recommendation has not yet been completed. New process(es) will be put in place to ensure that invoices are paid in accordance

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	contract. Further, the Executive Director, Facilities Management, take action as warranted after consultation with the City Solicitor to recover any excess change order amounts paid to the 129 Peter Street contractor.	with contract terms.

Division: Employment & Social Services
Report Title: Toronto Employment and Social Services - Income Verification Procedures Can Be Improved
Report Date: October 6, 2012

No.	Recommendation	Management's Comments and Action Plan/Time Frame
007	City Council request the General Manager, Employment and Social Services, in consultation with the City Solicitor, to review and resolve the differences between the Ontario Works Directive and the Toronto Municipal Code, relating to records retention for allegations of fraud that are deemed to be unfounded or unsupported.	The City Clerk's Office is expected to propose to Council revisions to Chapter 217 of the Municipal Code. The amendments will be added to the "Amendment to Records Retention Schedule A" report. A date to attend Council has not been scheduled. Timeline: in progress

Division: Engineering and Construction Services Division
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
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>A Divisional policy for Recoveries for Third Party Costs, was implemented in Technical Services (now Engineering and Construction Services) in 2007.</p> <p>As part of the 2013 Budget process, the engineering design and contract administration fee was increased from 13.5% to 18.3% of the contract cost, as an identified Market Rate Adjustment, and approved as part of the 2013 Budget.</p> <p>Third Parties external to the City have been notified of the changes and application of the fee and fees will be applied for 2014 construction projects.</p> <p>The Economic Development & Culture and City Planning Divisions will be required to incorporate the 18.3% fee within their 2015 capital budget submissions, and Transportation Services is being requested to cover this fee for these transportation related projects delivered in 2014.</p> <p>The Executive Director, ECS is issuing a memo to all affected City Divisions, to ensure they incorporate this</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
		fee in capital projects they plan to have ECS deliver in 2015.

Division: Facilities Management
Report Title: A Mid-Term Review of the Union Station Revitalization: Managing Risks in a Highly Complex Multi-Year, Multi-Stage, Multi-Million Dollar Project
Report Date: October 2, 2012

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	<p>City Council request the Deputy City Manager and Chief Financial Officer to implement additional status reporting for large capital projects, including the Union Station Revitalization including:</p> <ul style="list-style-type: none"> a. Additional detail in capital budget and capital variance reports; and b. Separate status reporting to City Council for large capital projects. Thresholds on milestone slippage and cost escalation should be developed to determine the frequency and extent of such reporting. 	<p>Beginning in the 2015 Capital Budget process, City divisions will provide additional detail on major capital projects in the form of stand-alone reports, updates in the quarterly variance reports, Budget Briefing Notes and/or updates in the Budget Analyst Notes. Capital Budget Guidelines now have thresholds on milestone slippage and cost escalation to determine frequency and extent of reporting on major capital projects. Separate status reporting to City Council will occur when the cost of the project has exceeded 10% of its original cost and/or if project delays exceed 12 months as compared to the schedule identified when the project was first approved.</p>
004	<p>City Council request the Executive Director, Facilities Management to report to City Council annually on the actual progress of the Union Station Revitalization project against the baseline schedule for each stage of construction. Such reports to include:</p> <ul style="list-style-type: none"> a. Explanations for significant delays; b. Plans to make up for schedule delays; and c. Identification of any significant costs resulting from the implementation of schedule recovery plans. 	<p>Original baseline schedule for each stage of construction has changed, and stages have been combined, so that original baseline staging is no longer relevant to progress measurement.</p> <p>Current works schedule is actively managed by the Contractor/Construction Manager, and significant issues, if any, will be highlighted in annual or twice-yearly reports to Council.</p> <p>Expected Completion: December 2016</p>
005	<p>City Council request the Executive Director, Facilities Management to obtain and monitor adherence to the General Contractor/ Construction Manager's critical path schedule. Monitoring activities should include:</p> <ul style="list-style-type: none"> a. Identification, analysis and resolution of any deficiencies or impracticalities in the critical path schedule; 	<p>City project staff continues to work diligently to ensure that project priorities and deliverables are being addressed.</p> <p>Updated works schedule including critical task items are being updated and reported upon monthly.</p> <p>Written documentation being exchanged between owner/consultant and GC/CM to develop and maintain schedule.</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	<p>b. Written communication of any disagreement with delays reported and changes made to the critical path schedule; and</p> <p>c. Tracking of the causes of delays.</p>	<p>Significant numbers of changes continue to present scheduling challenges including assessment. Delay status correspondence has been catalogued and managed, and this will continue.</p> <p>Expected Completion: December 2016</p>
006	<p>City Council request the City Manager to ensure that the responsible City division develop and implement, for all significant and complex capital projects, an enhanced process for assessing and managing project risks. The risk assessment should be comprehensive prior to the start of the project and be continuously reviewed and updated.</p>	<p>Not completed and in progress within Facilities Management. Council adopted a FM "Approval of Major Capital Projects" report GM 26.4 on December 16, 2013. The report outlines a four phase approach to guide the process for addressing project risk noted in recommendation # 6 for FM related projects. This process will be reviewed with other City Divisions (who do not already have a process for assessing and managing project risks) and will be adopted or modified as appropriate. City Divisions that currently have processes in place will review the FM process and their own to identify any missing gaps and make amendments as appropriate.</p>
008	<p>City Council request the Deputy City Manager responsible for the oversight of significant and complex capital projects where the Construction Manager model is being used, to ensure that the Construction Manager is engaged in sufficient time to allow for an effective review of design and contract documents.</p>	<p>Not completed and in progress within Facilities Management. Council adopted a FM "Approval of Major Capital Projects" report GM 26.4 on December 16, 2013. The report outlines a four phase approach to guide the process for addressing project risk noted in recommendation # 8 for FM related projects. This process will be reviewed with other City Divisions (who do not already have a process for assessing and managing project risks and who use the Construction Manager model) and will be adopted or modified as appropriate. City Divisions that currently have processes in place will review the FM process and their own to identify any missing gaps and make amendments as appropriate.</p>
009	<p>City Council request the Executive Director, Facilities Management, in consultation with the City Solicitor, to ensure adherence to procedures for the retention of critical and other relevant records related to the head lease, design, construction, and contract administration of the Union Station Revitalization.</p>	<p>On-going. City project staff continues to work diligently to ensure that critical project priorities and deliverables are being addressed.</p> <p>Majority of required documentation has been collected and retained. Temporary resources brought in to assist process. Document control position filled, February 2014. Remainder of documents and procedures in place by end 2014.</p>
010	<p>City Council request the Executive Director, Facilities Management, to implement procedures to ensure trade contracts are accurately and completely scoped prior to issuing competitive tenders.</p>	<p>On-going. City project staff continues to work diligently to ensure that project priorities and deliverables are being addressed. Contract documents being issued earlier to allow for proper input. Staff changes implemented by GC/CM have improved the completeness of recently tendered subcontract work. GC/CM has received sufficient time to ensure that future stages are more properly tendered. Former Procedures to be completed in 2014.</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
012	<p>City Council request the Executive Director, Facilities Management to ensure controls are implemented to verify, on a periodic random test basis, labour costs against source documents such as time sheets or services records.</p>	<p>On-going. City project staff continues to work diligently to ensure that project priorities and deliverables are being addressed. Third party resources being utilized to review monthly progress payments and document submissions. Site field records have/are being retained by the City, controls being developed in 2014. City staff and 3rd party site verification of construction activities is routinely performed.</p>
013	<p>City Council request the Executive Director, Facilities Management to ensure controls are implemented to monitor the Reimbursable General Accounts. Controls should include:</p> <ul style="list-style-type: none"> a. Authorization of work plans for significant components in accordance with the Phase 2 Agreement including monthly forecast to completion; and b. Timely comparison of the total amounts billed by component to budgets in the Phase 2 Agreement and investigation of any significant variances. 	<p>On-going. City project staff continues to work diligently to ensure that project priorities and deliverables are being addressed.</p> <p>Improved controls and reviews in place. Work plans received but not approved. Third party assessments in place for monthly progress draws.</p> <p>City has, since 2012 initiated prescriptive cutbacks to CM billings to reflect areas of concern. Procedures documented in 2014.</p>
014	<p>City Council request the Executive Director, Facilities Management to implement procedures to reduce design errors and omissions. Such procedures to include:</p> <ul style="list-style-type: none"> a. Ensuring that design work is properly reviewed and authorized; b. Ensuring the Prime Consultant and General Contractor/Construction Manager carry out surveys of the site; c. Ensuring the General Contractor/ Construction Manager performs a review to confirm the "constructability" of the design; and d. Evaluating the performance of the Prime Consultant at frequent intervals. 	<p>On-going. City project staff continue to work diligently to ensure that project priorities and deliverables are being addressed.</p> <p>Additional reviews of design work being undertaken.</p> <p>Only limited site survey work has been initiated by CM.</p> <p>Adequate time has been provided to the GC/CM to perform constructability reviews, scope gap analysis, design completion and site conditions review.</p> <p>Informal reviews occur as needed at site and Consultant's office. Overall formal procedures to be documented in 2014.</p>
016	<p>City Council request the Executive Director, Facilities Management to ensure previously approved change orders are reviewed to ensure compliance with the terms of the Master Agreement and, where applicable, change orders are revised and credits owing to the City for pricing errors are obtained.</p>	<p>Adjustments to previously approved changes have been made and appropriate credits have been received on significant cost Change Orders. Forward, this will continue for all COs on the two schedule "L" affected electrical and mechanical subcontracts to their estimated completion in 2016.</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
017	City Council request that the Executive Director Facilities Management expedite the identification of and billing for additional work undertaken and paid for by the City for third parties.	On-going. City project staff continue to work diligently to ensure that project priorities and deliverables are being addressed. Additional staff resources have been approved and posted in 2013 to improve recoveries, however segregation of supporting documentation from the GC/CM requires improvement.
018	City Council request the Executive Director, Facilities Management to ensure adherence to operating procedures for change orders and change directives. Adherence should be evidenced in the official records retained in the City's possession.	Official records of all duly authorized change orders and change directives to date are in the City's possession; this will continue to project completion 2016 All CO/CD's forward are signed off by the Prime Consultant and two City staff even when within the authority limit of one single manager.
019	City Council request the Executive Director, Facilities Management to enforce the General Contractor/Construction Manager's adherence to key controls in their "Project Quality Management Plan" within the agreed lump sum amount for Fixed General Accounts and Fee Price.	On-going. City project staff continues to work diligently to ensure that project priorities and deliverables are being addressed. Project Quality Management Plan has been updated however progress on this is still required in 2014 as CM appears unable to fully implement as per their submitted and approved plan. City staff have documented this and continue to request of and work with Carillion for improvement.
020	City Council request the Executive Director, Facilities Management to establish a process to track and follow up on issues, deficiencies, and non-conformance identified through site reviews, inspections, and testing.	Site Review reports process has been changed to reflect documentation of close out of issues identified. Deficiency lists are being created and tracked for any areas being completed. Process continues to be refined and improved within 2014.

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

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	<p>City Council request the Director, Energy and Strategic Initiatives to address the deficiencies relating to the energy management system with the objective of:</p> <ul style="list-style-type: none"> a. Ensuring that energy savings are appropriately quantified; b. Ensuring that Phase IV performance guarantees have been met and appropriate adjustments, if any, are made in payment to the Contractor. 	This recommendation is partially complete. The revised completion date for phase 4 project is summer 2014.

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	City Council request the Director, Energy and Strategic Initiatives to report to Council on the financial results of the program.	A report will be submitted after establishing the requirements for a centralized monitoring system for BAS applications and after securing a service contract for the BAS systems. Anticipated completion is end of 2015.
003	City Council request the Director, Energy and Strategic Initiatives, to provide appropriate operations staff with detailed facility by facility reporting of energy savings achieved as a result of the Energy Retrofit Program. Where such savings have not met objectives, appropriate remedial action, where feasible, be taken to maximize energy savings.	This recommendation is partially complete. The Energy and Waste Office anticipates that this recommendation will be completed by the end of 2015 when they have upgraded the energy management database to produce regular reporting and secured a BAS maintenance contract to monitor savings status .
004	City Council request the Deputy City Manager and Chief Financial Officer in consultation with the Director, Energy and Strategic Initiatives and General Manager, Parks, Forestry and Recreation to report to Council on remedial steps that can be taken to alleviate unintended negative financial impacts of the Energy Retrofit Program on individual recreational facilities.	A report will be submitted after establishing the requirements for a centralized monitoring system for BAS applications and after securing a service contract for the BAS systems. Anticipated completion time is 2015.
005	<p>City Council request the Director, Energy and Strategic Initiatives, in consultation with the General Manager, Parks, Forestry and Recreation to review alternatives and implement effective support and maintenance of building automation systems. The alternatives should include:</p> <ul style="list-style-type: none"> a. Centralized monitoring of building automation systems; b. Establishing in house building automation system expertise; c. Additional and ongoing training for staff responsible for monitoring and maintaining building automation systems; and d. Reviewing equipment not currently connected to each building automation system to determine if it would be advantageous to control the equipment through the building automation system. 	The Energy and Waste Office (EWO) is currently piloting central monitoring on 10 PF&F BAS applications using City network. Depending on the results of the pilot project, EWO will determine the next course of action, resources needed and timeline to complete this recommendation.

No.	Recommendation	Management's Comments and Action Plan/Time Frame
006	City Council request the Director, Energy and Strategic Initiatives in consultation with the General Manager, Parks, Forestry and Recreation to track costs specifically attributable to support and maintenance of building automation systems, where feasible, and include this information in any analysis of the net benefits achieved.	The Energy and Waste Office (EWO) staff are working with PF&R to develop a RFQ for securing maintenance/service contract for all BAS systems installed in the retrofit projects. As soon as a service contract is in place, EWO will determine the costs related to maintaining the systems. The implementation timeline has yet to be determined.

Report Title: Payment of Utility Charges
Report Date: November 12, 2009

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	<p>The Deputy City Manager & Chief Financial Officer develop a control framework to ensure the cost effective administration of hydro and natural gas invoice payments. Such framework should include, but not be limited to the following:</p> <ul style="list-style-type: none"> a. a clear definition of the roles and responsibilities of the Accounts Payable Unit, the Energy and Waste Management Office and City divisional managers. The roles and responsibilities to include areas such as processing hydro and natural gas invoices, including following up on billing exceptions, dispute resolution and reporting protocols, as required b. the establishment of protocols for effecting and reporting on energy metering changes, including new meter account set ups, de-activations, replacements, relocations and record keeping requirements c. procedures for ensuring ongoing verification of hydro charges relating to street lighting by a staff person familiar with the operations d. reporting requirements for the Energy and Waste Management Office to communicate energy consumption fluctuations for divisional follow-up as required. 	<p>(a) The framework has been distributed to all division heads</p> <p>(b) The process for metering changes (including new meter account set ups and de-activations) isn't working as expected. Since neither divisions nor utility companies have been following it, Energy and Waste Management Office is in the process of re-assessing the process to establish the best way of addressing this issue.</p> <p>(c) Bill verification is completed as an ongoing exercise.</p> <p>(d) Energy and Waste Management Office is in the process of re-designing the reports that are sent to divisional contacts, to make them more user-friendly.</p> <p>To be completed in 2014.</p>
003	The Deputy City Manager and Chief Financial Officer review and make appropriate revisions to Accounting Services' Cost Centre Billing Procedure to include the revised utility payment control framework.	Draft Interface Cost Centre Billing Procedure, for Utilities completed in 2011. Revisions completed in Q4 2012 and the final document will be provided by the end of Q1 2014

No.	Recommendation	Management's Comments and Action Plan/Time Frame
004	The Executive Director of Facilities & Real Estate Division take appropriate steps to ensure the Energy and Waste Management Office maintains a complete and accurate database on all hydro and natural gas meters billable to City divisions. The database be updated as required.	Verification of all meters billable to the City hasn't been completed. Obtaining verification from all City divisions has proven to be a challenging task. To be completed in 2014.

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

Report Date: September 16, 2005

No.	Recommendation	Management's Comments and Action Plan/Time Frame
004	The Deputy City Manager and Chief Financial Officer give priority to the completion of an implementation plan for facilities maintenance standards including: <ul style="list-style-type: none"> (a) a process to monitor compliance with legislative requirements; (b) funding, staffing and operational requirements of the Facilities and Real Estate Division and all other City divisions; (c) the development of specific facilities maintenance standards, if necessary, for speciality facilities such as water treatment plants and arenas; and (d) timelines for implementation. 	The Facilities Management Divisions implementation plan for SAP Plant Maintenance Module - Preventative Maintenance includes rolling out the mobile infrastructure in 2014 and asset tagging and system loading throughout 2015 and 2016. This overall implementation will address monitoring and maintenance standards by allowing the organization to review the asset base and address maintenance concerns in a preventative manner.
013	The Deputy City Manager and Chief Financial Officer take appropriate steps to: <ul style="list-style-type: none"> (a) determine the complete state of good repair backlog for all City-owned buildings; (b) develop City-wide funding priorities for the state of good repair backlog; and (c) ensure that approved capital projects are completed on a timely basis. 	Facilities Management determines the complete state of good repair backlog for all corporate buildings and establishes funding priorities for the state of good repair backlog. Also, refer to recommendation #14 regarding CAMS. Other City Divisions backlog will be prioritized as responsibilities are transferred to FM over the 2014 and 2015 timeline.
014	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.	Facilities Management has completed building condition assessments on 100% of facilities under its jurisdiction. The capital assessment data is input into a Capital Asset Management System, (CAMS) to perform prioritization and sensitivity analysis. Other City Divisions building condition assessments will be standardized and input into CAMS as responsibilities are transferred to FM over the 2014 and 2015 timeline.

No.	Recommendation	Management's Comments and Action Plan/Time Frame
016	<p>The Deputy City Manager and Chief Financial Officer take appropriate steps to establish a maintenance plan for each City building that:</p> <ul style="list-style-type: none"> (a) includes both capital and operating repairs for current and future years; (b) addresses building deficiencies identified in building condition assessments; and (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 Management has implemented a Capital Asset Management software solution as a first step. The Preventative Maintenance software solution will be implemented over the 2014 - 2016 time period to address the recommendations outlined in 16 a,b,c.</p>
017	<p>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.</p>	<p>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 Plant Maintenance – Preventative Maintenance Module for implementation in 2015 - 2016.</p>
028	<p>The Deputy City Manager and Chief Financial Officer ensure the SAP Plant Maintenance Module be used to schedule and track preventive maintenance services.</p>	<p>Facilities Management plans to introduce the SAP Plant Maintenance Module - Preventative Maintenance functionality to schedule and track preventive maintenance services in 2015 – 2016.</p>

Division: Finance & Administration
Report Title: Financial Planning Analysis and Reporting System (FPARS) - A Large Scale Business Transformation/Information Technology Project
Report Date: May 2, 2013

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	<p>City Council request the City Manager to ensure that prior to the development of large scale information technology projects, a detailed review of all Auditor General's recommendations be conducted. Specific check lists be developed and signed off by senior staff attesting to the fact that all Auditor General's recommendations have been considered.</p>	<p>A revision of the IT Governance framework was initiated in October 2013, to strengthen senior staff oversight and approval of the Information Technology Portfolio.</p> <p>Financial Planning & Information Technology are designing an end-to-end review, approval & monitoring process that will follow the checklist that will be used and considered at the initiation of a project. This is specifically aimed at large scale business transformation projects. The framework will include a project approval process and an initial checklist with the AG's recommendations for large</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
		<p>scale IT projects which will be signed off by the project sponsors at initiation.</p> <p>Timeline Q2 2014.</p>
004	<p>City Council request the Deputy City Manager and Chief Financial Officer to report in detail to Council on the estimated costs to implement the capital budget component of the Financial Planning, Analysis and Reporting System.</p>	<p>A separate and distinct project is included in Financial Services' 10-Year Capital Plan entitled "Migration of CAPTOR". It is intended that the City's current capital budgeting system be replaced by Public Sector Budget Formulation (PBF) which has functionality for capital planning and budgeting. Funding has been cash-flowed over 2014 to 2016 as a project cost placeholder in the 2014 – 2023 Capital Plan until business requirements are determined.</p> <ul style="list-style-type: none"> ▪ Rather than simply implementing the capital budgeting functionality in Public Sector Budget Formulation (PBF), the City will use this opportunity to strategically implement integrated asset management processes across the City. ▪ Specifically, this capital project will require the alignment of the City's asset inventory to its service inventory (to complete the total costs of services), integration of asset management, capital planning and budgeting using Public Sector Budget Formulation (PBF), SAP financial and work order systems, as well as the development of capital performance metrics. ▪ 2014 funding will be used to conduct a detailed analysis to fully scope the business requirements (Processes, data and systems), costs and benefits of implementing the capital budget component of FPARS. ▪ The analysis will determine the cost estimates and the implementation timeline to support the business case for implementation, which will be reviewed through the IT governance structure and processes and for which funding will be considered in the Budget Process. ▪ A separate report will be submitted to Council detailing the cost estimates and timelines for this project. <p>This project is a key activity to implement Strategic Action #25 approved by City Council.</p> <p>Timeline Q2 2015.</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
005	<p>City Council request the Deputy City Manager and Chief Financial Officer, the Director, Financial Planning and the Chief Information Officer review and approve detailed cost estimates for large scale information technology projects for accuracy and reasonableness prior to submission to the Budget Committee and Council. Such a review include a financial analysis to identify, quantify and document anticipated financial and operational benefits for implementation. Further, the review should be clearly documented and approved.</p>	<p>1. As part of the end-to-end review, approval and monitoring process being designed by Information & Technology and Financial Planning, work is underway to strengthen the existing capital planning and business case review process for all large scale information technology projects.</p> <p>An initial Benefits alignment classification model has been established and implemented for the 2014 IT Capital budget with additional enhancements planned to improve the identification, planning and reporting on realization of benefits.</p> <p>2. The IT Governance framework and supporting IT Project Management methodology will be updated to include a project approval process, which will require a feasibility study and a detailed financial analysis to identify, quantify and document the benefits prior to Business Executive Committee (BEC)'s approval prior to submission in the annual capital budget process. Once validated it will proceed to execution.</p> <p>3. All large scale information technology projects will be required to follow the project review and approval process to be established through the IT Governance framework. Such standard requirements at each project phase will better plan and document the detailed requirements, enterprise architecture fit, technology options, detailed cost/ benefits analysis and estimates to support the recommendations for approval by the City's Business Executive Committee (BEC); these will then be forwarded for consideration into the budget process by the City Manager, Chief Financial Officer and the Director Financial Planning, prior to submission to the Budget Committee and Council.</p> <p>Timeline Q3 2014.</p>
006	<p>City Council request the Deputy City Manager and Chief Financial Officer and the Chief Information Officer to ensure that existing or prospective "off-the-shelf" software applications are thoroughly researched and investigated prior to developing a custom solution for future large scale information technology projects.</p>	<p>The IT capital business case for large scale information technology projects will be revised and refined to properly ensure that existing or prospective "off-the-shelf" software applications are thoroughly researched and investigated prior to developing a custom solution for future large scale information technology projects. This will include a business analysis, an option analysis and define the professional best practice.</p> <p>Timeline Q4 2014.</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
007	<p>City Council request the Deputy City Manager and Chief Financial Officer, the Director, Financial Planning and the Chief Information Officer to ensure that upon project completion, a final "close-out" report is submitted to City Council. Such reports should include comparisons of budget to actual timelines, costs, actual benefits achieved and where applicable, a description of anticipated benefits not realized.</p>	<p>A final "close-out" report will be submitted to City Council upon project completion which will compare budget to actual timelines, costs, actual benefits achieved and, where applicable, a description of anticipated benefits realized. The cost and benefit estimates will be the subject of a post implementation review after the systems and related processes become rooted and fully operational.</p> <p>A decision was made by the project to delay the implementation of Enterprise Performance Management (EPM) functionality to 2014 and 2015 to ensure that the project is currently exploring the full potential of the new SAP performance and reporting functionality offered from the SAP Business Warehouse and Business Intelligence tools and its ability to deliver reporting, analytics and score-carding solutions for the City prior to engaging in the final activity of this project.</p> <p>Timeline Q3 2016.</p>
008	<p>City Council request the Chief Information Officer to establish minimum documentation standards required in support of information technology projects. Standards should include one documentation repository in projects where various project leads exist. In addition, a formal process for collecting, addressing and reporting project risks and a formalized business change request process should be in place.</p>	<p>The Chief Information Officer is in the process of establishing and approving the minimum documentation standards required in support of information technology projects. The Standards will include one documentation repository in projects where various project leads exist. It is currently the Enterprise Project Management solution (EPM). In addition to the Enterprise Project Management solution (EPM), a formal process for collecting, addressing and reporting project risks and a formalized business change request process will be in place.</p> <p>Information and Technology Division has implemented the Enterprise Project Management solution (EPM) as the authoritative centralized repository of project documents, risks and issues for all IT managed projects.</p> <p>The process will be formalized via a three step process. First IT division approval and a directive from the Chief Information Officer for IT to adopt this as the professional standard. Then it will be presented to the Business Executive Committee (BEC) for approval as a city wide standard and best practice, The final step will require a directive from the City Manager to implement this process on a city wide basis for all projects in consideration where various project leads exist.</p> <p>Timeline Q4 2014.</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
009	City Council request the City Manager direct all City Divisions to ensure documentation is maintained for issues and recommendations made by external consultants. Supporting documentation should include action taken on issues identified and related recommendations.	Timeline: Q3 2014 A directive will be sent to all Division heads to ensure appropriate records and documentation are maintained to track the implementation of recommendations for all external consultants.

Division: Fleet Services
Report Title: Reliable Data is Needed for Effective Fleet Management
Report Date: April 18, 2013

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	City Council request the Director, Fleet Services to ensure all City fuel sites are operating in compliance with corporate operating procedures and standards.	<p>Fleet Services has developed and distributed a procedure for daily dips and is following up with the affected divisions</p> <p>In addition, Fleet will be requesting that a Director designate from the affected divisions be assigned to work with Fleet to complete this recommendation</p> <p>Revised time for completion: End of Q1 2014</p>
002	City Council request the Director, Fleet Services, in consultation with the Deputy City Managers, to assign and document roles and responsibilities for monitoring fuel use for all City vehicles.	<p>Fleet will be requesting that a Director designate from the affected divisions be assigned to work with Fleet to complete this recommendation</p> <p>Fuel use exception reports for Class 1 and 2 vehicles that have higher than expected L/100 KM usage have been distributed and additional exception reports are being developed</p> <p>Revised time for completion: End of Q2 2014</p>
004	City Council request the Director, Fleet Services, in consultation with divisional staff, to develop fuel and vehicle usage exception reports that allow divisional managers to easily identify unusual usage patterns for further examination.	<p>Fleet will be requesting that a Director designate from the affected divisions be assigned to work with Fleet to complete this recommendation</p> <p>New fuel use exception reports for Class 1 and 2 vehicles have been developed and distributed for review</p> <p>Revised time for completion: End of Q2 2014</p>
005	City Council request the Director, Fleet Services, in consultation with divisional staff, to develop appropriate procedures and reporting mechanisms for examining and reporting back on action taken, on items identified in fuel and vehicle usage exception	<p>Fleet Services continues to develop appropriate procedures and reporting mechanisms for examining any exceptions to vehicle and fuel use</p> <p>A Client Director will be requested to assist Fleet with the following responsibilities:</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	reports. The procedures should include reporting all exceptions, and divisional actions taken, to the appropriate Deputy City Manager.	<ul style="list-style-type: none"> - investigating exceptions and reporting back on actions taken - assisting with a summary of the exceptions and actions taken to be circulated to the DCM's Revised time for completion: End of Q2 2014
006	City Council request the Director, Fleet Services conduct a review of the City's green fleet vehicles and report to Council on the progress on the City's Green Fleet Plan.	As noted in the Management Response this recommendation will be completed at the end of the first quarter 2014

Division: Human Resources
Report Title: Effectively Managing the Recruitment of Non-Union Employees in the Toronto Public Sector
Report Date: June 19, 2009

No.	Recommendation	Management's Comments and Action Plan/Time Frame
005	The Executive Director of Human Resources in consultation with the City Solicitor evaluate the feasibility, benefits and risks of adopting a City-wide Corporate hiring policy.	Consultation between Legal and HR took place in 2012 and it was decided that adoption of a City-wide corporate hiring policy would be addressed via integration of such policy into the Toronto Public Service By Law, which includes an employment framework. Timeline: Summer 2014
012	The Executive Director of Human Resources develop a hiring benchmark to measure the time required to complete the hiring process for non-union employees and monitor the performance of each hiring unit against the established benchmark. The Division evaluate the current hiring process to determine where "bottlenecks" in the process occur. Steps be taken to address these areas.	A business process review of the hiring process was completed in late 2013, and recommendations are now being considered and implemented where appropriate, to ensure the process is as streamlined and as efficient as possible. HR will continue to monitor and evaluate progress made towards reducing the time to fill vacancies in 2014. Timeline: implementation plan to be reviewed by AG office in 2015.

Division: Information & Technology
Report Title: Electronic Data - Standardizing Data Formats Across City Information Systems
Report Date: January 9, 2013

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	City Council request the Chief Information Officer and the City Clerk to review current data standards and, in consultation with City divisions, develop a plan for implementing uniform data standards across the City.	<p>Management supports the need for uniform data standards, phased in as funding and resources are made available. Some groundwork has already been completed to support this plan. The I&T Division conducted an enterprise application inventory to begin to understand the scope and number of applications used by the City. This will help to identify the gaps in data standards and their impacts on application development and renewal. The City Clerk's Office, Corporate Information Management Services have a number of information management policies and standards in development including uniform, data standards for City business forms.</p> <p>Implementing uniform data standards is a complex and significant undertaking that will span several years and have budgetary implications</p> <p>The Chief Information Officer and the City Clerk will create a framework to prioritize which systems the uniform data standards will be applied to first. The Framework for prioritization will be implemented by Q4 2014.</p> <p>The actual implementation plan will be outlined following the completion of the prioritization and with consultation of City Business Divisions along with the annual budget plans. Expected Completion: Q2, 2014</p>
002	City Council request the Chief Information Officer and the City Clerk to recommend the data standards to City agencies and corporations for adoption.	<p>As uniform data standards are developed, they will be forwarded to the City Manager's Office to be included in the governance discussions between the City and its agencies and corporations.</p> <p>Expected Completion: Q2, 2014</p>

Report Title: eCity Initiative - Improvements Needed in Governance, Management and Accountability
Report Date: October 4, 2012

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	City Council request the Chief Information Officer in consultation with the Business Executive Committee ensure that the IT governance framework is aligned with the strategic goals and objectives of the eCity Integrated Work Plan once it has been finalized.	<p>The eCity goals and objectives were approved by the Business Executive Committee in Sept. 2012.</p> <p>The eCity Integrated Work Plan is being developed through an engagement with PricewaterhouseCoopers. Completion date: Q2 2014</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	City Council request the City Manager in consultation with the Business Executive Committee assess the relevance and role of the Service Office and if necessary to finalize the Service Office organizational alignment.	The Service Office was closed by 311 in 2011. The new IT Governance Model being developed will address some of the roles of the former Service Office in new committees/teams. The new governance model is targeted for adoption by Q2 2014 and implementation in Q3/Q4 2014.
003	City Council request the Chief Information Officer in consultation with the Business Executive Committee review the relevancy of the eService Strategic Plan recommendations and update the plan accordingly.	The eService Strategic Plan is being reviewed and updated in the context of developing the overall eCity Integrated Work plan. The eCity Integrated Work Plan is being developed through an engagement with PricewaterhouseCoopers. Completion date: Q2 2014
004	City Council request the Chief Information Officer in consultation with the Business Executive Committee develop an accountability framework to manage the implementation of the eService Strategic Plan.	Corporate IT governance is currently being revised through an engagement with Pricewaterhouse Coopers. It will include accountability for achievement of the eCity Strategy as a whole, including eService, eManagement, Open Government and eFoundation. Completion date: Q2 2014
006	City Council request the Chief Information Officer in consultation with the Business Executive Committee develop performance measures for the eCity Vision that are relevant, reliable and measurable.	Performance measures against eCity goals and objectives have been developed and are being socialized with the eCity Working Group prior to presentation to Business Executive Committee for approval. Completion date: Q3 2014
007	City Council request the Chief Information Officer in consultation with the Business Executive Committee develop an accountability framework to manage the implementation of the eManagement Strategy to ensure a successful outcome and maximize the value for money from the consulting contract.	Corporate IT governance is currently being revised through an engagement with Pricewaterhouse Coopers. It will include accountability for achievement of the eCity Strategy as a whole, including eService, eManagement, Open Government and eFoundation. Completion date: Q2 2014

Report Title: Governance and Management of City Computer Software Needs Improvement

Report Date: January 7, 2011

No.	Recommendation	Management's Comments and Action Plan/Time Frame
004	The Chief Information Officer ensure the City Information Technology Risk Management Program includes a periodic risk assessment to identify, assess and implement processes to address software related risk.	The function of process review for this item has recently been assigned to the Information Technology Service Management (ITSM) group since IT Asset Management is an identified ITSM/ITIL process. This group is currently under-staffed but is in the process of recruiting so that resources can be assigned to the task of final review of the IT software asset management process, which is intended to directly address software related risk. This process will establish a framework for establishing software licence

No.	Recommendation	Management's Comments and Action Plan/Time Frame
		<p>compliance reporting. The process will be finalized by Q3, 2014.</p> <p>The operation of the program for software licence compliance reporting has been delayed due to budgeted position recruitment difficulties in 2013. This is expected to be addressed in 2014 and the on-going program underway by Q4, 2014</p>

Report Title: Review of the City SAP Competency Centre
Report Date: June 15, 2010

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	<p>The City Manager, in consultation with the Chief Information Officer, review the current reporting structure and relationships between divisional SAP representatives and the Competency Centre with a view to:</p> <ul style="list-style-type: none"> a. minimizing delays in the completion of SAP projects b. ensuring that the ownership of certain SAP modules is clarified and workable c. ensuring that there is an appropriate segregation of duties between SAP divisional staff and the SAP Competency Centre. 	<p>An external consulting service was commissioned in 2013 by the City Manager's office to undertake the SAP Governance Review. Included in the scope of this review, this item will be addressed with recommendations and implementation strategy in the final report which is planned to be presented to the City Manager in Q2 2014.</p> <p>An implementation timeframe for the recommendations will be developed following the recommendations report.</p> <p>Q4 2014</p>
002	<p>The City Manager in consultation with the Chief Information Officer formalize a policy to require adherence to SAP best practices for all City-wide SAP projects, and implement quality assurance measures to ensure such practices are followed.</p>	<p>The SAP Governance Review initiative will address this item with recommendations. The Final Report will include specific recommendations for a policy regarding SAP best practices at the City and will be presented to the City Manager.</p> <p>Q2 2014</p>
004	<p>The City Manager in consultation with the Chief Information Officer establish a formal process for ensuring those assigned accountability for overseeing SAP projects understand the City SAP environment and have sufficient knowledge and expertise in SAP best practice and methodology.</p>	<p>The SAP Governance Review initiative will address this item with recommendations. The Final Report will include formal processes for SAP project oversight, required SAP knowledge expertise and SAP best practices and methodology and will be presented to City Manager in Q2 2014.</p> <p>An implementation timeframe for the recommendations will be developed following the recommendations report.</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
005	The Chief Information Officer include SAP Competency Centre service level expectations in formal service level agreements currently being prepared between operating divisions and the Information and Technology Division	<p>SAP Competency Centre service levels have been developed as part of formal service level agreement between Information and Technology Division and Pension, Payroll and Employee Benefit division.</p> <p>The SAP Governance Review is also assessing all SAP services to be delivered across the City's SAP support organizations. The final report will provide recommendations regarding SAP service requirements, service level and service agreement between service providers and operating divisions and will be presented to the City Manager in Q2 2014</p> <p>An implementation timeframe for the recommendations will be developed following the recommendations report and will include service level planning and implementation- Q4 2014</p>
006	The City Manager establish a process for maintaining a single repository for SAP related issues and risks, and the Chief Information Officer establish a formal process for collecting, addressing and reporting on such risks.	<p>The Deputy CIO for Enterprise Solutions Delivery on behalf of the CIO will deliver a memo to the City Manager establishing the process for a single repository for SAP related issues and risks. This will include the process of collecting, addressing and reporting risks.</p> <p>Q2 2014</p>
007	The Chief Information Officer develop SAP Competency Centre performance measures and standards. Such measures and standards should monitor ongoing performance.	<p>The Deputy CIO for Enterprise Solutions Delivery will define the performance measures and standards for all Enterprise Solutions Delivery units, including the ERP Competency Centre</p> <p>Q2 2014</p>

Report Title: Governance and Management of City Wireless Technology Needs Improvement
Report Date: April 20, 2010

No.	Recommendation	Management's Comments and Action Plan/Time Frame
003	The Chief Information Officer prepare a comprehensive City-wide IT Wireless Plan and periodically review the plan to ensure that it is current and relevant.	<p>Resource limitations have delayed the completion of the wireless plan. The current operating process is to deploy wireless capabilities at City owned facilities on an on-demand basis, subject to investment approvals from Council.</p> <p>Currently, wireless access capabilities have been implemented at limited facilities.</p> <p>The wireless plan will be completed and delivered by end of year 2014.</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
005	The Chief Information Officer implement City-wide wireless standards and develop procedures to provide for periodic review to ensure the accuracy and relevancy of wireless standards.	<p>The Strategic Planning, Policy and Standards group, in-conjunction with Technology Infrastructure Services (TIS), reviewed existing wireless standards, and have had wireless standards formally approved through the IT governance framework. These will be published as per normal standards publishing procedures.</p> <p>As part of implementing wireless access capabilities (i.e. building the wireless network infrastructure) on an on-demand basis at City facilities, the I&T division follows industry standards such as 802.11 g/n/. The I&T division will write a Wireless Network Standard based on the established industry standards.</p>
006	The Chief Information Officer develop a comprehensive IT Security Manual as a ready reference for City staff.	This item will be addressed as part of an IT Security Policy, which currently under development and expected be completed by Q4 2015
007	The Chief Information Officer implement additional measures to further reduce the risk of unauthorized access to City wireless technology.	<p>The Information and Technology Divisions utilizes a combination of Administrative and Compensating controls to address this finding. Administratively governing Policies will be developed or amended to include wording that prohibits the expressly prohibits the unauthorized installation of wireless access points. An example of a compensating control is the ability to use technology to detect rouge access points on the Corporate network. (This capability is currently limited to areas currently services by authorized installations). Additionally Information Technology has committed to having a TRA (Threat Risk Assessment) conducted in 2014 to better understand the exposure. Anticipated completion date Q4 2014.</p>

Report Title: Integrated Business Management System (IBMS)
Report Date: January 16, 2009

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	The City Manager in consultation with the Chief Information Officer require that divisions identify business risks relating to the IBMS Information Technology System. The Chief Information Officer review all such risks and ensure strategies and processes are in place to address all such risks.	A Threat Risk Assessment (TRA) was completed during Q1 to Q2, 2012 which identified, assessed and documented the potential business risks to IBMS. The results of this TRA have been presented at the IBMS Steering Committee and a new IBMS Audit Working group was established to address both the remaining open IBMS Audit and IBMS TRA recommendations. Please see the attached summary document of the TRA recommendations.
003	The City Manager in consultation with the Chief Information Officer and divisions develop IBMS performance measures. Such measures be used to monitor ongoing performance. Where performance does not	Performance measures are in progress and will be published by Q4, 2014.

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	meet such measures, corrective action be taken.	
004	The City Manager and Chief Information Officer as part of the IBMS governance process give priority to the development of IBMS business continuity plans. Such plans should include disaster and recovery planning.	A business continuity plan was created for the IBMS Support team to enable continued delivery of their system support services in the event of a disaster. The plan considers two possible scenarios 1. City Hall is unavailable. 2. Key staff must work from home. The Office of Emergency Management has commenced an enterprise Business Continuity Plan project.
005	The City Manager in consultation with the Chief Information Officer develop and formalize service level agreements for information technology services provided to City Divisions by the Information and Technology Division.	A Service Level Agreement for Municipal Licencing and Standards was signed off in Q4, 2012. Toronto Building and Information Technology Division (I&T) made good progress with respect to their SLA in 2013, and is presently approximately 80% complete. City Planning's Service Level Agreement was initiated in Q1 2011 however has been on hold due to the combination of ITD resources constraints and competing work plan priorities. Recently, a dedicated SLM resource was hired for I&T and is restarting this initiative in 2014.
007	The City Manager in consultation with the Chief Information Officer develop and implement a change management protocol for IBMS. Such a protocol take into account the SAP change management protocol.	This Change Protocol is in development and we are working towards the industry standard with the assistance of the Corporate Change Management Group.
014	The City Manager conduct a review of related System users in the City and its Agencies, Boards and Commissions and update the existing software maintenance contract as required.	Legal has concluded that a new software maintenance contract is not required to satisfy this recommendation. Revisions to the software maintenance provisions have occurred, on a case by case basis, as new modules for the current Amanda product have been acquired by the City. Information has been gathered on potential contract revisions which may be incorporated into a new form of agreement for CSDC, when appropriate. A new form of agreement that will be intended to supersede all existing agreements will likely be developed for use in the future when the existing Amanda product is replaced by Amanda 6i.
015	The City Manager ensure staff from business units perform the procedure for revising service fees maintained in IBMS and that the process be appropriately documented.	Revised documented procedures exist and are being reviewed and updated by the IBMS Audit Working Group & Policy, Planning, Finance & Administration. We are also pursuing the feasibility of providing the users with the capability to update their own fees.

Report Title: Disaster Recovery Planning for City Computer Facilities

Report Date: March 3, 2008

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	The City Manager implement a disaster recovery and business continuity program that includes divisional roles and responsibilities, resource and training requirements, and simulation and plan maintenance schedules.	<p>This mandate now belongs to the Office of Emergency Management (OEM).</p> <p>The OEM has partnered with the I&T Division to develop a new City-wide Business Continuity Management program.</p> <p>The program has been approved by the Emergency Management Working Group and the Toronto Emergency Management Program Committee (TEMPC).</p> <p>A comprehensive Business Continuity Program will take several years to develop; however, the current commitment is to complete Business Impact Analyses (BIA) and draft Business Continuity Plans (BCPs) for all Divisions by the end of 2014.</p> <p>Completed by: Q4-2015</p>
005	<p>The Chief Information Officer review the backup and storage procedures of City information technology units for:</p> <p>(a) compliance with acceptable standards and practices for data backup and storage requirements; and</p> <p>(b) provide divisions with the opportunity to participate in existing data storage arrangements within the City or with the outside service provider.</p>	<p>(a) Procedure review should be completed by end of Q1 2014.</p> <p>(b) The following Divisions are currently using I&T's external offsite data storage provider: Policy, Planning, Finance & Administration & Toronto Public Health.</p> <p>This service has been available to all other divisions since Q2 2010.</p>
006	The City Manager, in consultation with the Chief Information Officer, direct divisions to test information technology disaster recovery plans on a regular basis.	The memo has been drafted and currently resides with the Chief Information Officer who is working in conjunction with the City Manager to have it issued.
007	The Chief Information Officer develop disaster recovery testing guidelines and provide training necessary to ensure cross-divisional consistency.	As the new City-wide BCM program is developed, and the I&T Division determines its long-term Data Centre strategy, disaster recovery testing guidelines will be determined and rolled-out to all divisions. A training strategy will also be developed to ensure cross-divisional consistency.

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

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	<p>City Council request the Executive Director, Municipal Licensing and Standards to:</p> <ul style="list-style-type: none"> a. review and, where appropriate, amend individual and organizational performance objectives particularly those pertaining to emergency complaints b. develop a quality assurance program to ensure that there is an ongoing review of staff's performance against objectives c. ensure that appropriate action is taken to address performance which does not meet the established standard. 	<ul style="list-style-type: none"> a. Performance objectives for managers and supervisors revised to include responsibility for performance reviews and in-field inspections. All divisional service standards are being reviewed. b. A revised Quality Assurance Program will be developed in 2014. c. Coaching and Supervisor training program for supervisors and managers is under development.
002	<p>City Council request the Executive Director, Municipal Licensing and Standards to:</p> <ul style="list-style-type: none"> a. develop and document organizational expectations for recording the progress and closure of investigations b. develop a management oversight process to ensure that policies and procedures and expectations are complied with. Particular emphasis be placed on the review of all emergency related complaints. The oversight process include appropriate levels of documentation and evidence of supervisory approval c. develop a process to ensure that investigations are assigned to appropriate staff with particular emphasis on reallocating files from staff who are absent for significant periods of time. 	<ul style="list-style-type: none"> a. A dedicated resource has been assigned to internal policy development, including those related to case management. <p>New Director is onboard and driving resolution focused objectives.</p> <ul style="list-style-type: none"> b & c. <p>IBMS management tools are being reviewed in order to identify appropriate reports and reporting frequency for management use to better manage workloads, responsiveness and folder outcomes.</p> <p>Management oversight tools are part of Q/A program and Supervisory training programs both to be developed.</p>
003	<p>City Council request the Executive Director, Municipal Licensing and Standards to:</p> <ul style="list-style-type: none"> a. develop and implement a formal training plan for all Municipal Standards Officers b. maintain documentation relating to training received for all Municipal Standards Officers 	<p>A Training Committee was established in 2013.</p> <ul style="list-style-type: none"> a. ML&S developed an orientation for new hire MSOs. The training plan for existing staff is in final development. OAPSO training was conducted for more than 20 staff in 2013, and will continue. Timeframe: Q1, 2015 b & c: SAP is being used to track training. New system will take over once implemented.

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	c. training records be reviewed by management on a regular basis to confirm that all Municipal Standards Officers have received an appropriate level of training.	An inventory of staff training and identified training requirements based on needs. Training matrix, by position, is under development. Timeframe: Q3 – 2014
004	City Council request the Executive Director, Municipal Licensing and Standards to: a. review the ongoing allocation of workload of Municipal Standards Officers with a view to ensuring there is an equal distribution of work load b. consider changing the current hours of work to correspond better with the times when most owners of properties are available c. re-evaluate the requirement for Municipal Standards Officers to physically attend the office at the beginning and end of every shift.	a. Workload balancing exercise was undertaken in 2013 and being refined to include qualitative measures. b. A Working group was assembled and are reviewing shift options/ideas. c. The Division is moving towards an operational model that provides City vehicles to Investigations staff by Q3-2014. A Council approved vehicle pilot was implemented in the Scarborough District in May 2013. This change in practice City wide will require officers to report to the office at the start and end of their shift to pick up their fleet vehicle.
006	City Council request the Executive Director, Municipal Licensing and Standards to review opportunities to increase the use of standard checklists on remote devices used by Municipal Standards Officers.	The in-field mobile units were replaced with new technology. Applications are being modified to run on the new platform which has improved the use and accessibility of the remote devices. Standardized checklists will be developed and incorporated where appropriate.
008	City Council request the Executive Director, Municipal Licensing and Standards to report back to Council, as outlined in the 2013 budget request, on the results of the pilot project providing corporate vehicles to Municipal Standards Officers.	The Council approved vehicle pilot was implemented in the Scarborough District in May 2013. The pilot will be evaluated and ML&S will report back to Council as a part of the 2015 budget process as directed.
009	City Council request the Executive Director, Municipal Licensing and Standards and the Chief Information Officer to enhance the Municipal Licensing and Standards Division billing process for enforcement activities in a manner that ensures such information is readily available to enforcement staff. Such enhancements to ensure: a. billings are done on a timely basis b. billings are complete and accurate c. billing information is readily available in IBMS d. the process is automated to increase efficiencies.	The Division worked with PFFA and IBMS staff to develop a process to improve billing and automated approvals to add the required controls. The SOP was developed in consultation with PPF&A staff and embeds the requirement for timely and accurate billing and sets out criteria for cancellations. The review included a look at the IBMS application and inclusion of an automated interface with SAP. This feature was expedited and is scheduled for implementation Q4 2014. It also provides for approvals for the supervisors and tracks outstanding approvals for alert to the Manager/Director.

No.	Recommendation	Management's Comments and Action Plan/Time Frame
010	City Council request the Executive Director, Municipal Licensing and Standards, in consultation with the City Solicitor, to make the necessary changes to the Municipal Code to allow for the waiving of fees where appropriate.	Discussions have commenced with Legal Services to determine the appropriate approach to address this request. More review of the statutes is required.
011	City Council request the Executive Director, Municipal Licensing and Standards to ensure that re-inspection fees are billed to property owners as required by the Municipal Code.	<p>The Division together with IBMS staff reviewed the re-inspection fee process and automated the billings to occur on a monthly basis. Supervisors review the re-inspection fees for invoicing and authorize release.</p> <p>Review of IBMS exception reporting is to be undertaken to determine if oversight tools can be developed to identify when fees are not applied.</p>
012	City Council request the Executive Director, Municipal Licensing and Standards to establish adequate policies, procedures to ensure recovery of remedial costs incurred by the City.	<p>A process to improve the handling of remedial costs to ensure the effective recovery of all remedial cost was developed.</p> <p>Legal Services developed and delivered a presentation to ML&S staff to address previous errors found.</p> <p>Management oversight tools are being developed. Additional supervision in the Investigation Services group has been approved, which will aid in oversight of remedial action work.</p>
013	City Council request the Deputy City Manager and Chief Financial Officer to clarify with divisional staff the requirement to report all account write-offs to City Council	ML&S has met with PPFA and Treasurer's staff to ensure write-offs are properly identified. The report to deal with old write-off amounts is scheduled for GMC in April, 2014.

Report Title: Toronto Animal Services - Licence Compliance Targets Need To Be More Aggressive

Report Date: October 05, 2011

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	City Council request the Executive Director, Municipal Licensing and Standards to revisit the 2005 Dog and Cat Licensing Strategy Report and provide Council with an updated plan of action. This process be part of the upcoming review of licensing revenues due in 2012. Realistic but aggressive licence compliance targets for 2012 and onwards be established. Such compliance rates be incorporated into future operating budgets. Comparisons of actual compliance rates to target rates be monitored and reported to City Council annually.	<p>Reports have been submitted to Licensing and Standards</p> <p>Committee in 2012 and 2013 that address Toronto</p> <p>Animal Services plan of action and efforts in increasing licensing of animals, including introduction of the rewards program and microchip program. In addition, Toronto Animal Services reorganised its operation in 2011 with dedicated staff efforts in animal care and enforcement.</p> <p>Realistic revenue projections are included in the 2013</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
		<p>Budget and a target of 10% increase in licensing targets for 2014 has been projected. This recommendation also responds to the need to revisit the 2006 Licensing Strategy which was supported by appropriate public education and enforcement activities.</p> <p>In January 2014 BluePaw was launched to further support new licenses and improve licensing compliance.</p>
004	<p>City Council request the Executive Director, Municipal Licensing and Standards formalize a plan to expand Toronto Animal Services' ability to provide animal adoption services by increasing the number of partnerships with veterinary clinics and pet supply stores.</p>	<p>Efforts have been made to address this recommendation and partnerships have been developed with key industry partners; however, additional efforts will be made in 2014 to ensure the partnerships are documented and Toronto Animal Services is in the process of finalizing standard legal partnership agreements to be used with Toronto Animal Services adoption partners.</p>

Division: Parks, Forestry & Recreation
Report Title: Parks, Forestry and Recreation Division - Review of the Management of the City's Golf Courses
Report Date: September 25, 2012

No.	Recommendation	Management's Comments and Action Plan/Time Frame
005	<p>City Council request the General Manager, Parks, Forestry and Recreation Division review opportunities to make more effective use of information technology in the following areas:</p> <ul style="list-style-type: none"> a. the updating of the City's website including the need to develop an online tee time registration system; and b. the development of a point of sale cash system which is integrated with the City's financial information system. <p>The review be conducted in consultation with the City's Information Technology Division, other Canadian golf courses, both municipal and non municipal and the National Golf Foundation.</p>	<p>The City's golf course website was significantly improved and updated to make it more comparable to competitor sites for the 2013 season. It has a more modern and accessible 'look and feel', improved photos and images, more information and better navigation. Additional enhancements are planned for 2014.</p> <p>The Division has worked with the respective corporate and divisional areas for the collection of requirements for a RFP for a new tee time registration system. PF&R is currently finalizing the RFP with the City's Legal and PMMD division for issuance. The RFP should be issued by the end of May, 2014, a solution selected by year end, implemented and tested for the start of the 2015 season.</p>
009	<p>City Council direct the General Manager, Parks, Forestry and Recreation Division to develop a process for the ongoing evaluation of vendors in the golf courses. Consideration be given to the development of a customer survey.</p>	<p>A customer survey was developed and piloted for eight weeks of the 2013 season. Approximately 100 surveys were received and results provided a good 'snapshot' of course patrons and their perspectives on City golf courses and services. An enhanced survey linked to marketing efforts will be rolled out across all</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
		<p>courses for the 2014 season.</p> <p>The Golf Business Plan (2014-2016) includes a number of service objectives that pertain to third party vendors. Among the 'Third Party Agreements' objectives is an objective to "Develop tools to monitor, evaluate and report on third party relationships". Although the objectives from the Golf Business Plan (2014-2016) to monitor the third party vendors are not fully implemented, City of Toronto staff are confident we will have the tools to do this work in 2014.</p>

Report Title: Parks, Forestry and Recreation Division-Controls Over Ferry Service Revenue Need Strengthening
Report Date: April 26, 2010

No.	Recommendation	Management's Comments and Action Plan/Time Frame
006	<p>The General Manager, Parks, Forestry and Recreation, in consultation with the Chief Information Officer, evaluate options for automating the ferry service ticket inventory.</p>	<p>PF&R have issued a RFP for ferry services in January 2013 for a POS, multi channel ferry ticketing system (internet, kiosk and in person at the cashier) that feeds to SAP and allows ticket cancellation, refunds and simplified bank reconciliations. Visionmax is the selected vendor and implementation is in progress. Timeline: June 2014</p>
007	<p>The General Manager, Parks, Forestry and Recreation, in consultation with the Chief Information Officer, evaluate options for:</p> <ul style="list-style-type: none"> a. Automating ticket cancellation and refund processes. b. Implementing a process to analytically review cancelled tickets and refunds. <p>Further, the General Manager, Parks, Forestry and Recreation, implement a process to ensure reasons for ticket and ferry pass cancellations and refunds are appropriately documented and are subject to supervisory approval.</p>	<p>Ticket cancellations are still performed manually by Marine Coordinator. The POS solution recommendation # 6 will address the issue.</p> <p>Expected completion: June 2014</p>
010	<p>The General Manager, Parks, Forestry and Recreation, in consultation with the Chief Information Officer, evaluate controls on system data and change management processes, and ensure corporate requirements are followed for current and future computer systems.</p>	<p>PF&R has worked with I&T on the development of adequate controls, processes and standards related to data, change management and corporate requirement. These requirements will be included in the POS with deployment completed in 2014. Timeline: June 2014</p>

Report Title: Parks, Forestry and Recreation – Capital Program – The Backlog in Needed Repairs Continues to Grow
Report Date: January 23, 2009

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	<p>The General Manager, Parks, Forestry and Recreation, develop a comprehensive master service and infrastructure plan, incorporating the Division's "Our Common Grounds" strategy and all related studies being developed or planned pertaining to parks and recreation facilities, and report to the Community Development and Recreation Committee by June 30, 2010. Such master plan to include, but not limited to:</p> <ul style="list-style-type: none"> a. specific action plans, timelines and responsibility for implementation b. estimated costs and potential funding sources or partnership opportunities to be explored c. reporting on the status of the master implementation plan as part of the annual capital budget submission. 	<p>This recommendation is In progress. Pending report submission and City Council approval by the end of 2015.</p> <p>A Corporate Partnership Strategy is being developed in consultation with all Divisions for 2015.</p> <p>Capital projects may be identified as priorities in which case partnership opportunities will be explored. In addition, the TOP office and PF&R continually look for partnerships with the private sector (unsolicited proposals), to secure opportunities for service improvements and state-of-good repair projects with the PF&R Division.</p>
002	<p>The General Manager, Parks, Forestry and Recreation, take appropriate steps to</p> <ul style="list-style-type: none"> a. develop criteria for determining when a City facility is considered to be no longer cost-effective to maintain, taking into consideration such factors as utilization, ongoing operating and capital maintenance costs, location, and proximity to other facilities, community impact and changing demographics b. where practical, incorporate the criteria developed into the capital asset management system c. compile a comprehensive inventory of all facilities that are no longer cost-effective to maintain based on criteria developed in (a.) d. identify opportunities for consolidation of operations within existing facilities or potential new ones and recommend facility closures, if warranted e. determine the full financial implications of either maintaining, enhancing or closing facilities, including any potential program changes resulting from each option f. where a facility closure is recommended, develop alternate 	<p>As reported in 2011: Currently in place. Capital projects are reviewed by PF&R Branches to ensure they are still applicable.</p> <p>In addition, a Recreation Facilities Strategic Plan will be developed in 2014 to help guide further decision-making based on outcomes from the Corporate Efficiency Review, Core Service Review and information from the PF&R Service Plans.</p> <p>As reported in 2011: Currently in place.</p> <p>As reported in 2011: The Capital Projects Section has developed the PRIORITY RANK FACTOR (PCR) which drives the state-of-good repair project priority in the Capital Asset Management (CAMP) budget. Each project listed in the CAMP budget is assigned a PCR. The PCR is the sum of the various rankings applied to each asset that include the FACILITY CONDITION INDEX (FCI), PRIORITY FACTOR (PF) and RANK FACTOR (RF).</p> <p>In progress. A Recreation Facilities Strategic Plan will be developed in 2014 to help guide further decision-making based on outcomes from the Corporate Efficiency Review, Core Service Review and information from the PF&R Service Plans.</p> <p>As above.</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	<p>accommodation for viable affected programs</p> <p>g. conduct appropriate community consultations of any planned actions.</p>	<p>As above.</p> <p>As above.</p>
007	<p>The City Manager, in consultation with the General Manager, Parks, Forestry and Recreation and the Director, Toronto Office of Partnerships, develop, for approval by Council, a comprehensive City-wide policy on naming rights and other private funding arrangements, such policy to</p> <p>a. consider all existing policies related to:</p> <ul style="list-style-type: none"> i. Parks and Recreation Naming and Renaming Policy ii. Donations policy iii. Advertising iv. Unsolicited bids v. Sponsorships and partnerships <p>b. include guidelines on</p> <ul style="list-style-type: none"> i. eligibility criteria for facilities to be considered for naming rights ii. responsibility and control processes for securing and accepting naming rights or other private funding arrangements iii. the creation of endowment, or similar funds, to offset future maintenance and repair costs for new facilities put in place under this policy. 	<p>Reference is made to Report EX12.2 City Council approved Naming Rights & Sponsorship Policy in December 2011.</p> <p>As above.</p> <p>As reported in 2011: Donations Policy currently exists.</p> <p>Due to staff shortages, the work on other policies has just begun. A report to Council will be submitted by Fall 2013. An Advertising policy has been drafted and reviewed by a number of Divisions. The policy will go forward to Council in the second quarter of 2014.</p> <p>As reported in 2011:</p> <p>A policy on unsolicited proposals currently exists as does a Corporate process.</p> <p>Reference is made to Report EX12.2 City Council approved Naming Rights & Sponsorship Policy in December 2011.</p> <p>Guidelines have been developed and will be used to create an initial short list of naming opportunities through the Corporate Partnership Strategy process. Research on best practices of North American municipalities is underway. Report is scheduled for Summer 2013.</p> <p>Maintenance guidelines have been drafted and are being reviewed. They will be released to relevant Divisions shortly.</p>
009	<p>The General Manager, Parks, Forestry and Recreation, give priority to completing the development and implementation of the work order system for Parks, Forestry and Recreation Division to provide the tracking of both operating and capital costs of each facility.</p>	<p>In progress.</p> <p>This is a Capital project to implement a PF&R Work Order Management System.</p> <p>PF&R's Work Management System acquisition and implementation is now part of an enterprise initiative.</p>

Division: Purchasing & Materials Management
Report Title: City Stores: Maximize Operating Capacity to Be More Efficient
Report Date: October 5, 2012

No.	Recommendation	Management's Comments and Action Plan/Time Frame
003	City Council request the City Manager, through the Shared Services review, to explore ways to maximize purchasing power and rationalize materials handling for items commonly purchased by the City, its Agencies and Corporations.	<p>The Deputy City Manager and Chief Financial Officer has been given carriage of the Shared Services file. The DCM/CFO in Q1 2014 is hiring a project manager to work on the implementation plan of Shared Services which will be reported to Council for 2015.</p> <p>In addition, PMMD has formed a "Co-operative Purchasing Group" with the TTC, TCHC, TPS, TPL and Exhibition Place which meets monthly to review potential joint purchasing opportunities. The Co-operating Purchasing Group has been meeting since Sept, 2012. During those meetings, items that could be purchased through City Stores is noted for consideration.</p>
004	City Council request the Director, Purchasing and Materials Management, in consultation with the Chief Information Officer, to develop and implement an online system for ordering goods from City and Divisional stores.	This is part of the E-Procurement Project which is looking at the entire supply chain for improvements through leveraging technology. The current status of E-Procurement is that a Consultant has been hired to provide a Fit-Gap Analysis, Business Case and Implementation Plan. A more specific timeline for implementing an online ordering system will be included in the implementation plan.
005	City Council request the Director, Purchasing and Materials Management, in consultation with the Chief Information Officer, to review the costs and benefits associated with integrating scanning technology into existing City and Divisional store operations.	PMMD, I&T and Toronto Fire Services (TFS) are implementing a pilot project in TFS Rotherham Stores to determine costs and benefits associated with integrating scanning technology. The required equipment is anticipated to arrive in the first quarter of 2014. The use of scanners in store operations is a component of E-Procurement as well.

Division: Real Estate Services
Report Title: Appraisal Services Unit - Opportunities for Improving Economy, Efficiency and Effectiveness
Report Date: January 25, 2013

No.	Recommendation	Management's Comments and Action Plan/Time Frame
006	City Council request the Chief Corporate Officer to document Appraisal Services' operational policies and procedures, and ensure that any policies regarding the usage of external appraisers is aligned with the City's Conflict of Interest Policy.	Operational Policy and Procedures Manual being developed, expect completion Q3 of 2014.

Division: Revenue Services
Report Title: Administration of Municipal Land Transfer Tax, Revenue Services Division
Report Date: June 16, 2010

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	<p>The Deputy City Manager and Chief Financial Officer formalize policies and procedures designed to mitigate the risk of errors in the services rendered by Teranet Enterprises Inc.</p>	<p>Revenue Services has been working with Internal Audit (finalized IA report Q4/13) on updating and refining internal operational policies, procedures and internal controls (Updated in G drive). Additionally, with the signed Memorandum of Understanding (MOU) (Q1/ 2013), Revenue Services is working with the Ministry of Finance (Land Registry Audit Group) on establishing internal operational policies, procedures and conducting audits of on City of Toronto MLTT audit files from 2008 (program inception) to current.</p> <p>In early Q2/14 Revenue staff will meet with AG staff (Suzanna Chan AG staff assigned) to review the documentation and processes.</p>
003	<p>The Deputy City Manager and Chief Financial Officer request from Teranet Enterprises Inc. its Compliance Monitoring Report. The Compliance Monitoring Report be reviewed to ensure it is independent, can be relied upon and any areas of concern are adequately addressed.</p>	<p>City Legal Services, Corporate Finance and Revenue Services met with Teranet Inc. on November 04, 2010, and were advised that the City would be included and benefit from an annual COBIT (this refers to security and system integrity) system compliance monitoring. Revenue staff were advised by Teranet along with the Office of the Auditor General of Ontario, that Ernst and Young completed an "Agreed Upon Procedures" report for fiscal 2012 and intends to have a S.5970 report done for provincial 2013 year-end (i.e. March 31st) inclusive of an IT Teraview Systems Report including compliance monitoring.</p>
005	<p>The Deputy City Manager and Chief Financial Officer complete a sample review of municipal land transfer tax rebates granted by Teranet Enterprises Inc. during the seven-month period ending August 31, 2008 to ensure that the City's rebate eligibility criteria were met.</p>	<p>Revenue Services staff have completed a review of 376 audit files (from the "Audits to be Completed" files from Teranet and the "Disallowance" report). Based on the experience and outcomes of the above review, staff further undertook a review of an additional 38 (10% of the original sample) manual rebate files.</p> <p>To further to comply with the AG's recommendation, at the beginning of Q4, 2013 Revenue staff completed a further review of 20 additional registration transactions of MLT T rebates granted and refunded by Teranet (said rebates were fully completed manually by Teranet).</p> <p>In early Q2/14 RSD intends to meet with Suzanna Chan (AG staff assigned) to review the selected registration transactions.</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
008	The Deputy City Manager and Chief Financial Officer encourage prompt payment by developing policies to implement interest, financial penalties and other enforcement measures permitted by the Municipal Land Transfer Tax By-law No. 1423-2007.	<p>Revenue Services has been working with Internal Audit (finalized IA report Q4/13) to ensure interest and penalty are being consistently applied in accord to the MLTT By-law, and have formalized policies and procedures for interest, penalty and enforcement measures consistent to the MLTT By-law and with consideration of the existing Provincial Ministry of Revenue guidelines.</p> <p>In early Q2/14 RSD intends to meet with Suzanna Chan (AG staff assigned) to review the updated interest and penalty policies and procedures.</p>
009	<p>The Deputy City Manager and Chief Financial Officer:</p> <p>a. in consultation with the City Solicitor, review the Municipal Land Transfer Tax By-law No. 1423-2007 to identify any provisions requiring clarification or amendment, and report to City Council, if necessary, on any revisions identified</p> <p>b. develop clear written guidelines to ensure consistent application of provisions in the Toronto Municipal Land Transfer Tax By-law No. 1423-2007 by staff of the Revenue Services Division.</p>	<p>a.) Revenue Services and Corporate Finance met with Legal Services on September 16, 2010 to review and identify any necessary By-law revisions. Through this review, there are not any revisions required.</p> <p>Further: Revenue Services conducted an additional conference call with Legal Services (C. Hueniken - solicitor on Dec 9/2013, to review the existing MLTT By-law. Minutes of the conference call were documented, confirming no changes or clarifications were required.</p> <p>In early Q2/2014 when Revenue staff meet with Suzanna Chan (AG staff assigned) meeting minutes will be provided to satisfy this recommendation.</p> <p>b) Revenue Services has been working with Internal Audit (finalized IA report Q4/13) to review the interest and penalty procedures, operational process guidelines, MLTT Program handbook of operational procedures to ensure consistent application of the MLTT By-laws and program details. (Updated G-Drive)</p> <p>Again, early Q2/14 RSD intends to meet with Suzanna Chan (AG) office to review the applicable documentation satisfy the recommendation</p>

Division: Shelter, Support & Housing Administration
Report Title: Hostel Operations Review – Community and Neighbourhood Services
Report Date: June 20, 2004

No.	Recommendation	Management's Comments and Action Plan/Time Frame
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</p>	<p>SSHA will be reporting back to Council on overall winter responses for homeless individuals in June 2014. A more detailed response regarding Out of the Cold Services and this recommendation will be presented in the report. Timeline: June 2014.</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	<p>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 applicability of the City's Shelter Standards to these organizations;</p>	

Division: Social Development, Finance & Administration
Report Title: Municipal Grants - Improving the Community Partnership and Investment Program
Report Date: January 21, 2013

No.	Recommendation	Management's Comments and Action Plan/Time Frame
003	City Council request the General Manager of Shelter Support and Housing Administration to revise the application process for the Homeless Initiatives Fund to ensure agency performance objectives are clear and are subsequently compared to actual performance.	Due to grant awarding cycle, this recommendation will be fully implemented in 2015.
004	City Council request the City Manager to ensure City staff overseeing grant programs document explanations for unusual financial information.	This recommendation has been partially completed. SSHA developed a tool to identify unusual financial information but they have not gone through a full cycle of review of budget/expenditure submissions to apply the tool.
005	City Council request the City Manager to ensure checklists for supervisory review of Community Partnership and Investment Program grant allocations are developed and that supervisory reviews are performed in a timely manner.	This recommendation impacts on all Community Partnership and Investment Program grant funding. Due to the extensive scope of the recommendation, this recommendation will be implemented by the end of 2014.
006	City Council request the City Manager to ensure all grant assessment forms are relevant, practical and clear.	This recommendation impacts on all Community Partnership and Investment Program grant funding. Due to the extensive scope of the recommendation, this recommendation will be implemented at the end of 2014 or early 2015.

No.	Recommendation	Management's Comments and Action Plan/Time Frame
007	City Council request the City Manager to train grants staff on the use of updated assessment forms.	This recommendation impacts on all Community Partnership and Investment Program grant funding. Due to the extensive scope of the recommendation, this recommendation will not be implemented until the end of 2014 or early 2015.
008	City Council request the City Manager to ensure that standard documents developed for the application or assessment of specific grant programs be carefully completed, all outstanding issues are addressed, and files contain explanations for exceptions to established guidelines.	This recommendation has been partially implemented. SSHA has yet to go through a full cycle of grants management. Anticipated completion date is mid-2014.

Division: Toronto Building
Report Title: Toronto Building Division - Building Permit Fees, Improving Controls and Reporting
Report Date: January 23, 2012

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	City Council request the Chief Building Official in consultation with related City divisions review, revise and monitor the accuracy and completeness of information used to calculate building permit fees on an annual basis.	<p>The 2011 and 2012 Building Permit Fees reports were considered by the Planning and Growth Management Committee on September 12, 2013 and were received for information with no further action required.</p> <p>http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2013.PG26.2</p> <p>Accounting Services updated the Full Cost Model, which was approved by Council as part of the User Fee Policy adopted in late 2011. Values consistent with the updated policy have been included in the Building Permit Fees 2011 and 2012 Annual Reports. The costing elements of service level agreements have been completed and were considered against fee calculations. Based on the audit review, future annual building permit fee reports will include information on the amount of deferred revenue being recognized in the reporting year.</p> <p>Based on the audit review, future annual building permit fee reports will include information on the amount of deferred revenue being recognized in the reporting year.</p>
002	City Council request the City Manager formalize service level agreements with key divisions supporting the Toronto Building Division permit process. Service level agreements should set forth anticipated service levels and applicable charges.	<p>A Service Level Agreement is in development with the corporate Information and Technology Division, with completion expected by the third quarter of 2013.</p> <p>Exploration of service level agreements with Fire Services and ML&S will be considered in consultation with new division heads in 2013.</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
008	City Council request the Chief Building Official to ensure that the annual report on building permit fees includes additional information explaining the differences between building permit fees collected and the amounts included in the annual report	<p>There continues to be ongoing discussions between the Ministry of Municipal Affairs and Housing (MMAH) and large municipalities in Ontario with respect to clarifying the legislation regarding these reporting requirements. Toronto Building will implement any necessary changes once requirements are clarified.</p> <p>Currently the Building Code Act does not direct the municipality to include information on deferred revenue. Until the legislation is changed or MMAH provides direction regarding this matter, future annual building permit fee reports prepared by the division, will include information on the amount of deferred revenue being recognized in the reporting year.</p>
010	City Council request the Chief Building Official ensure that building permit fees in IBMS and the Toronto Municipal Code are current, complete and accurate.	<p>All fees current, complete, accurate and consolidated in Chapter 441 of the Toronto Municipal Code. IBMS and all Toronto Building communications have also been updated and are consistent with the fees now contained in Chapter 441.</p> <p>A report with recommendations for amendments to Chapter 363 to transfer fee schedules and indexing provisions to Chapter 441, Fees and Charges, was considered by the Planning and Growth Management Committee on October 22, 2013 and adopted without amendment. City Council adopted this item on November 13, 2013 without amendments and without debate.</p> <p>Http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2013.PG27.11</p> <p>Fee changes that were adopted by Council during the 2014 budget process will be added to the Bill that will enact the report identified above.</p>

Report Title: Administration of Development Funds, Parkland Levies and Education Development Charges

Report Date: June 16, 2010

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	The Chief Building Official, in consultation with the General Manager of Parks, Forestry and Recreation, implement controls to prevent the issuance of a building permit until parkland dedication fees have been paid.	Toronto Building is now utilizing new controls that have been implemented in IBMS that ensures Parkland Levies are paid prior to the issuance of a building permit. Staff processing permits must deal with a number of permit applications where Parkland Levies are not applicable and hence the control can be overridden to permit the continuation of the review of the application. To provide a further control in these situations, Toronto Building is developing a mechanism to enable managers to perform checks of applications that have been processed without Parkland Levies being collected.

No.	Recommendation	Management's Comments and Action Plan/Time Frame
006	The Chief Building Official evaluate the current audit process to ensure development charge calculations are verified to supporting documentation. Consideration be given to an audit process prior to the issuance of a building permit.	<p>IBMS has been updated to accommodate the audit of development charges prior to the issuance of a building permit. This can now be accommodated since electronic plans and records are now available.</p> <p>Toronto Building's management performance system incorporates requirements for each plan examination manager to audit five permit application files per plan examiner within each performance year.</p> <p>Toronto Building is now in the process of revising its internal policies and procedures which will require each manger record the date of the audit review and verify that it was completed prior to the issuance of the permit.</p>

Division: Toronto Environment Office
Report Title: Toronto Environment Office - Review of Administration of Environmental Grants
Report Date: January 17, 2011

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	The Director, Toronto Environment Office, ensure that each grant file is complete and contains all relevant documentation. Further, the Director, Toronto Environment Office document in each project file the assessment of the impact of any reductions to grant requests on the organization's ability to complete the project as proposed.	This recommendation is partially complete. Starting mid-2014, all successful partial awardees will be offered grant awards on a conditional basis, subject to the applicants addressing the impact of revised budget. Anticipated completion date is the end of 2014 or early 2015.

Division: Toronto Water
Report Title: Toronto Water - Review of Construction Contracts
Report Date: May 7, 2013

No.	Recommendation	Management's Comments and Action Plan/Time Frame
009	City Council request the General Manager, Toronto Water to implement the practice of comparing actual project costs to an established standard and investigate significant differences to the extent appropriate in the circumstances.	<p>The General Manager issued a memorandum on June 28, 2013 requesting the Director, District Operations and the Manager, District Contract Services to develop a protocol to enhance management controls through implementing the practice of comparing the actual cost to the standard cost and investigating significant differences.</p> <p>Anticipated that repair type costing by district and complexity will be completed by March 31, 2014.</p>

010	City Council request the General Manager, Toronto Water to ensure the District Contract Services Unit complies with Toronto Water documentation requirements.	<p>The General Manager issued a memorandum on June 28, 2013 requesting the Director, District Operations and the Manager, District Contract Services to complete a review of administration manuals and amend procedures to better reflect operational requirements.</p> <p>A full scale review of the administrative manuals is underway.</p>
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Report Title: The Deep Lake Water Cooling Project - Total City Costs and Benefits Need to Be Reported

Report Date: October 10, 2011

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	City Council request the Executive Director, Facilities Management, to conduct an evaluation of City facilities to determine whether or not financial and environmental benefits from deep lake cooling have been achieved.	The evaluation has not been completed due to lack of staff resource. It is anticipated that it can be completed by the end of 2014.

Report Title: Management of Construction Contracts – Toronto Water and Sewer Emergency Repair Contracts

Report Date: July 30, 2007

No.	Recommendation	Management's Comments and Action Plan/Time Frame
015	The General Manager, Toronto Water, expedite the review and assessment of existing work management systems, including an assessment of the SAP Plant Maintenance Module. Following the selection of a work management system, its implementation should be expedited and the cost benefits of its integration with SAP be evaluated.	<p>The Work Management Champion Group consists of Parks, Forestry and Recreation (Project Management Group for this effort), Solid Waste Management Services, Transportation Services, Facilities Management and Toronto Water.</p> <p>Work related to the WMS rationalization review of all existing applications is based on meeting Divisional business requirements at the lowest overall cost of ownership to the City.</p> <p>A Request For Pre Qualification (RFPQ) for this project was released in early 2014. The RFPQ includes a requirement for the solution to have the capacity to integrate with SAP (including the Plant Maintenance Module)</p> <p>Toronto Water to respond after vendor selection. Anticipate vendor selection to occur by end of 2014</p>

Division: Transportation Services
Report Title: Local Road Resurfacing - Contract Management Issues
Report Date: May 10, 2013

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	<p>City Council request the General Manager, Transportation Services to ensure that:</p> <ul style="list-style-type: none"> a. Inspectors use costs sheets to record quantities of material delivered and measurements taken; b. All cost sheets are signed-off by the contractor representative, the City Inspector and the Inspector's supervisor; c. Inspectors maintain adequate support for all quantities and measurements recorded on cost sheets; and d. Supervisors randomly spot check cost sheet measurements and document results of their work. 	<p>Transportation Services' Road Operations Contract Inspection Manual was reviewed and revised to reflect the recommendations made by the Auditor General in his April 2013 review of Local Road Resurfacing. Training on the updated manual was conducted on July 23 and 25, 2013 for approximately 125 contract management and inspection staff. Measuring practices and protocols, recording of measurements, approvals, usage of forms and respective entry of information were covered as individual topics.</p> <p>Subsequent to the training the forms were implemented, and since these changes were implemented late in 2013 when the summer contracts were underway, an audit of some 2013 contracts revealed that complete compliance was not realized. The Division will reinforce the changes to ensure that staff in each district are consistent in using the forms and the manual. Tailgate training sessions to review the manual, forms, and measuring practices will be conducted in May/June 2014 prior to the start of the summer contract season.</p> <p>We aimed to complete a minimum of five (5) cost sheets per Progress Payment; however, due to staff shortage and implementation timing, this work was not fully implemented in 2013.</p>
003	<p>City Council request the General Manager, Transportation Services to ensure that proper supporting documentation is prepared and management approval is obtained for extra work orders.</p>	<p>See response to Rec.1, in that an audit of some 2013 contracts indicated that complete compliance was not realized. It will be clarified with staff in the May/June tailgate sessions when extra work orders are required.</p>
004	<p>City Council request the General Manager, Transportation Services to review opportunities to prevent or detect input errors for data entered into the Toronto Maintenance Management System.</p>	<p>This was observed to occur very infrequently in the original audit (e.g., 3 out of 16,500 entries), and to the extent it occurred it was related to support staff shortages. With increasing contracted volumes delivered by technical, inspection and supervisory staff, additional support staff resources are required and where necessary will be drawn from areas within the division to assist.</p> <p>An audit of some 2013 contracts indicated that some shortfalls still exist in some areas. Additional support staff will have to be drawn from seasonal assistance.</p>

005	City Council request the General Manager, Transportation Services to regularly monitor actual quantities of goods and services supplied against tender call quantities, make any inquiries necessary arising from such review and take appropriate action where required.	<p>As part of the Road Operations Contract Inspection Manual update, an over-run justification form or appropriate documentation is to be included with each Progress Payment Certificate for bid items that are over the estimated quantities. This will be completed by the inspector at time of over-run and approved by the Supervisor and Manager.</p> <p>This will be further reviewed for compliance of timely use, and staff will be asked to document the variation for each Progress Payment Certificate.</p>
007	City Council request the General Manager, Transportation Services to ensure the City's material testing protocol is complied with, corrective action is taken on a timely basis when material test results fail to meet specifications and Divisional staff are adequately trained on testing requirements.	<p>This Recommendation has not yet been fully complied with despite the efforts outlined in Rec.1 as having taken place in 2013. Tailgate sessions in May/June 2014 will further emphasize and review the testing protocols, forms and required follow up actions.</p>
009	City Council request the General Manager, Transportation Services to ensure that a uniform weight verification protocol is implemented and complied with.	<p>As part of the Road Operations Contract Inspection Manual Update, a Uniform Weight verification protocol was developed to ensure a consistent and reasonable approach is taken in light of additional cost and associated risk, and that it is documented.</p> <p>An audit of some 2013 contracts indicated that complete compliance with following the Weight Verification protocol and proper use of forms was not consistent.</p> <p>Tailgate sessions in May/June 2014 will further emphasize and review the Weight Verification protocol and use of forms.</p>
014	City Council request the General Manager, Transportation Services to ensure that approved capital funds are only used for local road resurfacing work.	<p>Utility cut repairs are often performed at the time of local road resurfacing in order to minimize disruption to residents. These costs are funded from the Operating Budget and are fully recovered from utility companies without the need to draw on capital funds. Staff had been trained to ensure that the charges are recorded and invoiced accurately under the manual training in 2013; however, complete compliance was not achieved in 2013.</p> <p>This will be reinforced with staff in 2014, and further it will be reviewed through the work order management system (TMMS) to develop an appropriate format to set up bid items in accordance to the type of accounts for charges.</p>

Report Title: Controls at Transportation Services Storage Warehouses (Inventory Controls)
Report Date: April 25, 2012

No.	Recommendation	Management's Comments and Action Plan/Time Frame
003	City Council request the General Manager, Transportation Services, in consultation with the Director, Purchasing and Materials Management, to implement effective controls over the inventory of traffic control devices with consideration being given to using the SAP financial information system module currently being used by other City divisions.	PMMD has entered the Traffic Controllers into the SAP system and is applying the same inventory control parameters used throughout our Corporate warehouses. Goods Issues, Receipts and inventory cycle counting are handled as per procedure utilizing SAP. PMMD has offered to move the inventories held at the Vendors facility at Milner into the City's warehouses so they can be processed within SAP. If Traffic Services preference is to maintain the inventory at Milner, Materials Management can provide our list of procedures that we suggest Traffic Services and the Vendor follow in order to implement some control over the inventory records. This does not include recording of inventory in SAP as in original discussions with Traffic Services, the holding facility was meant to be short term (as the stock depleted it was not being replenished) with further discussions indicating most future requirements (those not procured through PMMD Corporate warehouses) were going to be included as part of the service component within the call documents thus it didn't make sense to create what is now Milner as a "warehouse" within SAP.
004	City Council request the General Manager, Transportation Services, in consultation with the City Treasurer, to ensure the value of traffic control devices inventory is included in the City's financial records.	PMMD/Financial Services has entered the value of the traffic controllers into SAP effective December 31, 2013. The product held by PMMD is identified and recorded in the City's financial system. Any inventory held outside of the City's system (specifically SAP for PMMD's purpose) is not reported by PMMD.
006	City Council request the General Manager, Transportation Services, in consultation with the Director, Purchasing and Materials Management, to develop and implement performance indicators and metrics for inventory management.	<p>PMMD provides monthly Corporate metric updates with respect to various performance indicators on all inventoried products under PMMD. Inventory turns, stock outs, inventory error rates are some examples of performance indicators/metrics tracked for all warehoused items. These metrics are computed for a warehouse or warehouses and not for individual products.</p> <p>PMMD provides general metrics on all warehouse product and as previously identified this is on a warehouse level not a product level. If Traffic Services wishes to report on the few items carried by PMMD, we can extract those items and provide some general information from January 2014 forward. Should all the items currently held at the Milner facility be transferred to PMMD, the SAP group will need to be approached to determine how we can accurately account for</p>

No.	Recommendation	Management's Comments and Action Plan/Time Frame
		Traffic specific products only. There are a few ways this could be done, keeping in mind it is still PMMD's preference to report out on Inventory as a whole per warehouse as opposed to reporting on individual items on hand. Individual items are analyzed through our MRP process and inventory levels adjusted accordingly. That analyzation is captured in our warehouse metrics.
008	City Council request the Deputy City Manager and Chief Financial Officer to take appropriate action to identify City operations that maintain a significant level of inventory and review those operations to ensure adequate inventory controls are in place such as those identified in City's warehouse and stores business model as adopted by Council in the Corporate Warehouse/Stores Rationalization Project.	<p>A number of areas have been reviewed (most have come forward requesting PMMD help). These areas include:</p> <ul style="list-style-type: none"> - PF&R Rockcliffe and Birchmount Yards: intent is to now procure all requirements through City Stores. These storage locations are no longer operating. - Homes for the Aged (Kipling): slow migration toward use of City Stores - OEM (Emergency supplies): City Stores now hold the OEM's emergency supplies, thereby saving the OEM storage space rental costs of \$48,000/year. - Ash Bridges Bay: A work plan has been drafted with expectations of a new warehouse to be opened inside ABB sometime in 2014. The process is moving ahead one category of products at a time.

Report Title: Front Yard and Boulevard Parking - Improvements Needed to Enhance Program Effectiveness

Report Date: February 7, 2012

No.	Recommendation	Management's Comments and Action Plan/Time Frame
004	City Council request the General Manager, Transportation Services to ensure that overdue accounts are charged interest in the manner prescribed by the Corporate Accounts Receivable Collection policies and procedures.	Focused effort on arrears have reduced outstanding amounts to a net zero balance. Staff continue to work with PPF&A to modify the billing database (SARA) and to ensure that Corporate Accounts Receivable Collection policies and procedures are adhered to. SARA update to be completed by end of 2013.

Report Title: Review of Coordinated Street Furniture Contract - Public Realm Section, Transportation Services Division

Report Date: February 3, 2012

No.	Recommendation	Management's Comments and Action Plan/Time Frame
004	City Council request the General Manager, Transportation Services request Astral Media to submit quarterly maintenance reports satisfactory to the City. At a minimum, reports should include the	Quarterly maintenance forecasts received and one Actual report received for Q1 in 2013. This was performed manually at extraordinary efforts. At the same time, Astral Media was purchased by Bell Media in July of 2013. For this item, and item 006, we have

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	following information: a. Location of street furniture b. Weekly maintenance activity c. Date and time completed d. Summary of work completed.	accepted the company's position to postpone rollout of the complete quarterly report until such time as their business systems with Bell were settled. Therefore, an extension was granted for the completion of this item. We have agreed in writing that all new reporting systems are to be completed by August 31, 2014 along with interim status updates.
006	City Council request the General Manager, Transportation Services ensure Astral Media develop and maintain an adequate management information system that effectively reports on the status of all street furniture including but not limited to: a. Tracking of permit and approval process b. Tracking of roll-out and installation process c. Tracking of day-to-day maintenance program.	Maintaining existing communication systems until a business system is implemented in 2014.
008	City Council request the General Manager, Transportation Services complete the transfer of data to update the system with the current information for planning and installation of street furniture.	Data capture completed December 31, 2013. Collection of all assets for years 1-6 or approximately 10,000 assets. Data transfer of asset capture currently in progress and anticipated completion in February 2014.

Report Title: Red Light Camera- Although Red Light Cameras Have Contributed to a Reduction in Accidents, Opportunities Exist to Improve Financial Results and Program Effectiveness

Report Date: August 25, 2011

No.	Recommendation	Management's Comments and Action Plan/Time Frame
001	City Council request the General Manager, Transportation Services, review the current Red Light Camera evaluation process to ensure that it is current, complete and as effective as possible. Such a review include an analysis of evaluation practices in other major North American Cities. The General Manager, Transportation Services, update the 2006 evaluation of the Red Light Camera program.	Staff have investigated red light camera evaluation reports of other North American jurisdictions and found that Toronto's evaluation process is comprehensive. Specifically, most other jurisdictions use 2 years of before and after data, while Toronto uses 5 or more years. In addition, Toronto's evaluation details collision frequency, collision severity and red-light violation frequency. An updated evaluation of Toronto's red light camera program will be included in the 2015 report associated with the RFP results for a third phase of red light cameras.
004	City Council request the General Manager, Transportation Services, as requested in April 2008, report back to Council "with an update on the status of the red light camera operations". In preparing the report, information detailing financial results of the	The 2015 report associated with the RFP results for a third phase of red light cameras, will include a financial summary of the second phase of red light camera operations (years 2008 – 2013) as well as estimated costs and revenues for a third phase of red light camera operations.

No.	Recommendation	Management's Comments and Action Plan/Time Frame
	Red Light Camera program be provided as well as revised estimates for future program costs and revenues.	
005	City Council request the General Manager, Transportation Services, explore opportunities for program cost sharing with other parties benefiting from the Red Light Camera program, particularly the Province of Ontario and the motor vehicle insurance industry.	<p>Staff reviewed this recommendation with Ministry of Transportation staff during the process of renewing the red light camera operations agreement in 2012. The Ministry of Transportation (MTO) advised that it would not consider sharing in the cost of this program, a position which has remained consistent since the program began in November 2000.</p> <p>The December 2012 staff report, recommending approval to negotiate and enter into a new red light camera operational agreement with MTO, approved by City Council on February 20, 2013, can be found at the following link:</p> <p>http://app.toronto.ca/tmmis/viewAgendaItemHistory.do?item=2013.PW20.6</p> <p>Consultation with Insurance Bureau of Canada to be completed during 2014.</p>
006	City Council request the City Solicitor in consultation with the General Manager, Transportation Services, and the Chief of Police request the Province of Ontario to amend legislation to permit Parking Enforcement Officers to issue tickets in relation to licence plate visibility	Expected completion Fall 2014

Report Title: Transportation Services - Review of Winter Maintenance Services
Report Date: April 26, 2011

No.	Recommendation	Management's Comments and Action Plan/Time Frame
004	<p>The General Manager, Transportation Services, in conjunction with the Chief Corporate Officer, give priority to updating the long-term strategy for snow disposal operations, including:</p> <ul style="list-style-type: none"> a. Determining the optimal number and location of snow dump and snow melting sites; b. Developing timelines for the acquisition and development of snow dump sites; and c. Reporting on the updated snow disposal plan to the Public Works and Infrastructure Committee by September 2012. 	<p>The update to the division's Snow Disposal Strategy is still underway.</p> <p>Staff have reviewed surplus City-owned lands to determine their suitability for snow storage.</p> <p>A consultant has been retained in conjunction with the Facilities Management and Real Estate Divisions to review the necessary servicing and environmental compliance requirements for each of the sites.</p> <p>The update is expected to be completed in 2014.</p>

**CITY DIVISIONS
PUBLIC RECOMMENDATIONS – NO LONGER RELEVANT**

Division: Information & Technology
Report Title: Integrated Business Management System (IBMS)
Report Date: January 16, 2009

No.	Recommendation	Management's Comments and Action Plan/Time Frame
013	The Chief Information Officer obtain a copy of the System source code for the current release of the System software and ensure future releases are accompanied with System software under the terms of the agreement.	Since it is no longer 'best practice' to escrow source code and it is a costly ineffective mechanism, the City is no longer acquiring or maintaining source code.

Division: Parks, Forestry & Recreation
Report Title: Parks, Forestry and Recreation Division - Review of the Management of the City's Golf Courses
Report Date: September 25, 2012

No.	Recommendation	Management's Comments and Action Plan/Time Frame
004	City Council request the General Manager, Parks, Forestry and Recreation Division to include in its long term business plan a capital requirements analysis and funding model for each of its golf courses. Such a funding model take into account the competing funding demands throughout the City.	<p>The Division's 2014 budget submission included a business case proposing that 50% of 2013 budgeted net golf income (approximately \$.170M) be allocated to a golf service improvement reserve fund. Authorization is requested to adjust contributions in subsequent years to 50% of the prior year's budgeted net golf income. Funds will be allocated through a spending plan based on capital requirements and identified priorities for improving the appeal, playability and profitability of City courses.</p> <p>Since the proposal was not approved, Division has no other recourse and consider the item not applicable.</p>

Report Title: Parks, Forestry and Recreation - Capital Program - The Backlog in Needed Repairs Continues to Grow
Report Date: January 23, 2009

No.	Recommendation	Management's Comments and Action Plan/Time Frame
010	The City Clerk, in consultation with the City Solicitor, clarify Council procedures with respect to recommendations at Community Councils on matters that are contrary to Council policy, and consider requiring that such recommendations state explicitly that a Council policy is being contravened.	<p>As reported in 2011:</p> <p>City Clerk has revised training materials to clarify procedures and to emphasize options for City officials to bring information to Council's attention.</p> <p>"No further action is planned on this matter as City Council rescinded its previous decision by declining to renew it under item AU12.9 on July 16, 17, 18 and 19, 2013."</p>

Division: Transportation Services
Report Title: Controls at Transportation Services Storage Warehouses (Inventory Controls)
Report Date: April 25, 2012

No.	Recommendation	Management's Comments and Action Plan/Time Frame
002	City Council request the General Manager, Transportation Services, in consultation with the Director, Purchasing and Materials Management, ensure inventory control policies and procedures are documented.	<p>TMC is currently using the PMMD – "Warehouse and Stores Material Issue" form 800010300 (11-2013) for transferring equipment in/out of the PMMD Store.</p> <p>PMMD – SAP data set-up and entry is completed by PMMD staff.</p>