








## AUDITOR GENERAL'S OFFICE 2019 WORK PLAN REPORTS ISSUED FROM 2016 TO 2018



The reports issued by the Auditor General's Office can be found at:  
<https://www.toronto.ca/city-government/accountability-operations-customer-service/accountability-officers/auditor-general/reports/auditor-generals-reports/>



**Table 1: Audit and Investigation Reports – City Divisions**

	2016	2017	2018
<b>Community and Social Services</b>			
Children's Services 			Children's Services Division: Opportunities to Achieve Greater Value for Child Care From Public Funds
Parks, Forestry and Recreation 			Review of Urban Forestry – Permit Issuance and Tree By-law Enforcement Require Significant Improvement
Court Services 			Toronto Court Services: Collection of Provincial Offence Default Fines
<p><i>Other divisions in Community and Social Services not audited in the last three years:</i></p> <ul style="list-style-type: none"> <li>• Affordable Housing*</li> <li>• Economic Development and Culture</li> <li>• Employment and Social Services</li> <li>• Toronto Paramedic Services</li> <li>• Long-Term Care Homes and Services</li> <li>• Shelter, Support and Housing Administration*</li> <li>• Social Development, Finance and Administration</li> <li>• Toronto Office of Partnerships</li> </ul>			
<b>Infrastructure and Development</b>			
Engineering and Construction Services 			Engineering and Construction Services, Phase One: Controls Over Substantial Performance and Warranty Inspection Processes Should be Strengthened



		2016	2017	2018
Municipal Licensing and Standards			<p>A Review of Municipal Licensing and Standards Division's Management of Business Licences (3 reports)</p> <ul style="list-style-type: none"> <li>• Part One: Licence Issuance, Inspection and Complaint Investigation Functions</li> <li>• Part Two: Licensed Holistic Centres</li> <li>• Part Three: Eating Establishments and Nightclubs</li> </ul>	
Solid Waste Management Services			Auditor General's Observations on the Quantity of Product Realized from the City's Single Stream Recyclable Material (Blue Bin) Program	Review of the Green Lane Landfill Operations – Management of Contracts Needs Improvement
Toronto Building			Toronto Building Division - Conditional Permits	
			Toronto Building Division – Strengthening System Controls to Safeguard Cash Receipts	
Toronto Water			Improving the Effectiveness of the Basement Flooding Protection Subsidy Program	
Transportation Services		Improving the Tendering Process for Paving Contracts	Detection of Warning Signs for Potential Bid Rigging Should be Strengthened	

	2016	2017	2018
<p><i>Other divisions in Infrastructure and Development not audited in the last three years:</i></p> <ul style="list-style-type: none"> <li>• Major Capital Infrastructure Coordination Office</li> <li>• Policy, Planning, Finance and Administration</li> <li>• Fire Services</li> <li>• Office of Emergency Management</li> <li>• City Planning*</li> <li>• Waterfront Secretariat</li> </ul>			
<b>Corporate Services</b>			
Real Estate Services 		Real Estate Services Division – Restore Focus on Union Station Leasing	Enhance Focus on Lease Administration of City-owned Properties
Facilities Management 	Audit of City Cleaning Services (2 reports) <ul style="list-style-type: none"> <li>• Part 1: Opportunities to Control Costs, Improve Productivity and Enhance Quality of Cleaning Services</li> <li>• Part 2: Maximizing Value from Cleaning Contracts</li> </ul>		Raising the Alarm: Fraud Investigation of a Vendor Providing Life Safety Inspection Services to the City of Toronto
Information and Technology 	Audit of Information Technology Vulnerability and Penetration Testing (2 reports) <ul style="list-style-type: none"> <li>• Phase I: External Penetration Testing</li> <li>• Phase II: Internal Penetration Testing: Part 1 – Accessibility of Network and Servers</li> </ul>	Information Technology Vulnerability Assessment and Penetration Testing – Wrap-up Phase I and Phase II	IT Infrastructure and IT Asset Management Review (2 reports) <ul style="list-style-type: none"> <li>• Phase 1: Establishing an Information Technology Roadmap to Guide the Way Forward for Infrastructure and Asset Management</li> <li>• Phase 2: Establishing Processes for Improved Due Diligence, Monitoring and Reporting for Effective IT Projects and Asset Management</li> </ul>

	2016	2017	2018
			Improvement Needed in Managing the City's Wireless Telecommunication Contracts
<p><i>Other divisions in Corporate Services not audited in the last three years:</i></p> <ul style="list-style-type: none"> <li>• 311 Toronto</li> <li>• Environment and Energy</li> <li>• Fleet Services*</li> <li>• Corporate Security</li> </ul>			
<b>Finance and Treasury Services</b>			
Pension, Payroll and Employee Benefits 	Management of the City's Long-Term Disability Benefits – Phase Two (2 reports) <ul style="list-style-type: none"> <li>• Interim Report on the Approval and Monitoring of Claims</li> <li>• The Need for a Proactive and Holistic Approach to Managing Employee Health and Disability</li> </ul>	Supplementary report to the Auditor General's Phase One Report "The City Needs to Ensure Adequate Detection and Review of Potentially Excessive and Unusual Drug Claims"	
	Management of the City's Employee Extended Health and Dental Benefits: Phase One – The City Needs to Ensure Adequate Detection and Review of Potentially Excessive and Unusual Drug Claims	Management of the City's Employee Extended Health and Dental Benefits, Phase Two: Ineffective Controls and Plan Design Leaving the City Vulnerable to Potential Benefit Abuse	
Purchasing and Material Management 		Obtaining Best Value Through the Use of Vendor Rosters	

		2016	2017	2018
Revenue Services 		Audit of Water Billing and Collection (3 reports) <ul style="list-style-type: none"> <li>Phase I: Overdue Water Account Collections Require Strengthening</li> <li>Phase II: Part 1 – Incorrect Vacant Land Status Properties Reduces City's Property Tax Revenue</li> <li>Phase II: Part 2 – Management of Water Supply Contract for the Region of York</li> </ul>	Audit of Water Billing and Collections, Phase II: Water Billing and Water Meter Management Controls Require Improvement	
<i>Other divisions in Finance and Treasury Services not audited in the last three years:</i> <ul style="list-style-type: none"> <li>Finance and Administration</li> <li>Financial Planning</li> <li>Corporate Finance</li> <li>Treasurer</li> <li>Accounting Services*</li> </ul>				
<b>City Manager's Office</b>				
Human Resources 		Strengthening Enforcement of the Fair Wage Policy		
<i>Other areas in the City Manager's Office not audited in the last three years:</i> <ul style="list-style-type: none"> <li>Strategic and Corporate Policy</li> <li>Equity, Diversity and Human Rights</li> <li>Executive Management</li> <li>Strategic Communications</li> <li>Transformation Office</li> <li>Indigenous Affairs Office</li> <li>Civic Innovation Office</li> <li>Resilience Office</li> </ul>				
<b>Number of Reports Issued</b>		<b>12</b>	<b>14</b>	<b>10</b>

**Table 2: Audit and Investigation Reports – Agencies and Corporations**

		2016	2017	2018
Toronto Parking Authority 		Auditor General's Observations of a Land Acquisition at Finch Avenue West and Arrow Road by the Toronto Parking Authority	Auditor General's Observations of a Land Acquisition at Finch Avenue West and Arrow Road by the Toronto Parking Authority - Part 2	
		Toronto Parking Authority Phase 2: Audit of the Revenue Operations of Off-Street Controlled Facilities		
Toronto Transit Commission 		Audit of Toronto Transit Commission Materials and Procurement Department, Phase One: Improving Controls to Safeguard Inventory	Review of Toronto Transit Commission Accounts Payable Functions: Improving Invoice Verification and Vendor Account Management	Review of Toronto Transit Commission Employee Expenses and Reward and Recognition Programs: Opportunities to Improve Policies and Controls and Save Costs
			Auditor General's Office – Review of Complaint regarding the June 29, 2016, Toronto Transit Commission Briefing Note	Toronto Transit Commission: Managing Telecommunication Contracts and Payments
			Review of Toronto Transit Commission – Procurement Policies and Practices: Improving Materials Management and Purchasing Policies Can Potentially Result in Significant Savings	Review of Toronto Transit Commission Procurement Policies and Practices: A Case Study to Improve Future Wheel-Trans Accessible Taxi Services Procurement

	2016	2017	2018
<p><i>Other major agencies and corporations not audited in the last three years:</i></p> <ul style="list-style-type: none"> <li>• Exhibition Place</li> <li>• Toronto Zoo</li> <li>• Civic Theatres</li> <li>• Create Toronto</li> <li>• Waterfront Toronto</li> </ul> <p><i>Boards not under the Auditor General's mandate:</i></p> <ul style="list-style-type: none"> <li>• Toronto Police Services</li> <li>• Toronto Public Library</li> <li>• Public Health</li> <li>• Toronto Hydro</li> </ul>			
<b>Number of Reports Issued</b>	<b>3</b>	<b>4</b>	<b>3</b>

\* Projects related to these divisions, agencies, and corporations are included in the 2019-2020 Annual Work Plan

**Table 3: Recurring Projects (Continuous Controls Monitoring and Outstanding Audit Recommendations Follow-up)**

Reports Issued in 2016	Reports Issued in 2017	Reports Issued in 2018
Continuous Controls Monitoring Program – City Accounts Payable	Auditor General's Status Report on Outstanding Audit Recommendations for Cluster A and the City Manager's Office	Auditor General's 2018 Status Report on Outstanding Audit Recommendations – City Divisions in Cluster A and the City Manager's Office
Continuous Controls Monitoring Program – City Telecommunication Expenses for 2015	Auditor General's 2017 Status Report on Outstanding Audit Recommendations - City Divisions in Cluster B	Auditor General's 2018 Status Report on Outstanding Audit Recommendations for City Divisions in Cluster B
Continuous Controls Monitoring Program – City Overtime and Standby Pay for 2015	Auditor General's 2017 Status Report on Outstanding Audit Recommendations for City Agencies and Corporations	Auditor General's 2018 Status Report on Outstanding Audit Recommendations for City Agencies and Corporations
Continuous Controls Monitoring Program – City Staff Absenteeism for 2015	Auditor General's 2017 Status Report on Recommendations - City Divisions in Cluster C	
Continuous Controls Monitoring Program – Toronto Transit Commission, Employee Overtime and Absenteeism, 2015	Auditor General's 2017 Consolidated Status Report on Follow-up of Outstanding Audit Recommendations	
Auditor General's Office – Forensic Unit Status Report on Outstanding Recommendations	Auditor General's Office – Forensic Unit Status Report on Outstanding Recommendations	
Auditor General's Status Report on Outstanding Audit Recommendations for City Divisions		

Reports Issued in 2016	Reports Issued in 2017	Reports Issued in 2018
Auditor General's 2016 Status Report on Outstanding Audit Recommendations for City Agencies and Corporations		