

AUDITOR GENERAL'S OFFICE 2019 WORK PLAN DEFERRED AND CANCELLED AUDIT PROJECTS

These projects have been deferred to a later date or cancelled due to other audit priorities or operational reasons.

Deferred Audits

1. *Review of Toronto Fire Services Operations Command Unit*

The 2017 Audit Work Plan included an audit of Toronto Fire Services – Operations Command Unit. During preliminary planning for the audit, Management advised us of key areas of improvement and actions underway to improve performance. This audit is being deferred and the Auditor General will re-assess the appropriate timing to conduct the audit when developing her future annual work plans.

2. *Various Information Technology Audits*

The Auditor General's Office performed a series of information technology (IT) audits from 2016 to 2018 including IT vulnerability assessment and penetration testing, as well as reviews of IT network infrastructure, asset management and telecommunications management.

The Auditor General's Office will be conducting follow-up reviews of the implementation of previous IT audit recommendations during 2019. This follow-up will also include the City's agencies and corporations, as many of the findings in the reports issued during 2016 to 2018 are also applicable to those organizations.

As a result, the Auditor General is deferring a few IT audits from 2018 audit work plan and audits on the horizon for 2019 to future years. The deferred projects include review of the management of certain City's IT projects, and audits of the TTC's IT infrastructure and asset management, and SAP system implementation.

3. *Toronto Transit Commission*

The City Manager and City Solicitor reported to Council on the Province's proposed 'upload' of the City's subway infrastructure in December 2018. In light of these developments, the Auditor General will defer any 'subway' related audits included in previous work plans until resolution of responsibilities by the City and the Province.

4. *Other projects that were contingent on the planned funding increase as per EX22.2 Recommendation #250*

The 2018 Audit Work Plan identified potential new projects that were contingent on the planned funding increases of \$1.5 million in the Auditor General's recommended 2018 Operating Budget. In 2018, City Council only approved a \$0.5 million increase. Based on the current level of funding for the Auditor General's Office, the following two projects will not proceed:

- Operational audit of human resource related areas
- Audit of Toronto Hydro operations

Cancelled Audits

1. *Toronto Police Services – Regulated Interactions*

The Auditor General re-introduced this project into the 2018 Audit Plan Work Plan at the request of the Toronto Police Services Board to conduct a compliance audit of the Toronto Police Service procedure on "regulated interactions". The procedure relates to the requirement for the collection of identifying information in certain circumstances under the Police Service Act and Board policy. This practice is commonly known as "*carding*" or "*street checks*".

In November 2017, the Ontario Human Rights Commission (OHRC) initiated a public interest inquiry into racial profiling and racial discrimination by the Toronto Police Services. The interim report on the OHRC inquiry with findings and recommendations was issued on December 10, 2018.

In addition, an independent review of Ontario Regulation 58/16, which outlines Ontario's new rules on police street checks, a practice sometimes referred to as "*carding*", was initiated by the Court of Appeal for Ontario. The review has now been concluded and the final report was submitted to the Minister of Community Safety and Correctional Services.

2. *Toronto Police Services – Review of Level 3 and Level 4 Searches Performed by the Members of the Toronto Police Service*

At its June 18, 2015 meeting the Toronto Police Services Board requested the Auditor General to perform a review of Level 3 and Level 4 searches performed by the members of the Toronto Police Service. The Office of the Independent Police Review Director is currently conducting a systemic review of policies and practices for conducting strip searches of people detained.

In light of the significant reviews by other independent parties, the Auditor General will not proceed with these audits.