

Attachment 1

**Auditor General's 2019 Status Report on Outstanding Audit Recommendations -
City Divisions in Community and Social Services**

PUBLIC RECOMMENDATIONS – FULLY IMPLEMENTED

Division: Parks, Forestry & Recreation
Report Date: 01/23/2009
Report Title: Parks, Forestry and Recreation - Capital Program - The Backlog in Needed Repairs
Continues to Grow

No.	Recommendation
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 implementationb. estimated costs and potential funding sources or partnership opportunities to be exploredc. reporting on the status of the master implementation plan as part of the annual capital budget submission.

PUBLIC RECOMMENDATIONS – NOT FULLY IMPLEMENTED

Division: Parks, Forestry & Recreation

Report Date: 01/23/2009

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

No.	Recommendation	Management Comments
002	<p>The General Manager, Parks, Forestry and Recreation, take appropriate steps to</p> <p>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</p> <p>b. where practical, incorporate the criteria developed into the capital asset management system</p> <p>c. compile a comprehensive inventory of all facilities that are no longer cost-effective to maintain based on criteria developed in (a.)</p> <p>d. identify opportunities for consolidation of operations within existing facilities or potential new ones and recommend facility closures, if warranted</p> <p>e. determine the full financial implications of either maintaining, enhancing or closing facilities, including any potential program changes resulting from each option</p> <p>f. where a facility closure is recommended, develop alternate accommodation for viable affected programs</p> <p>g. conduct appropriate community consultations of any planned actions.</p>	<p>a. As reported in 2011: Currently in place. Capital projects are reviewed by PF&R Branches to ensure they are still applicable. In addition, the FMP provides a defensible decision-making process guided by facility provision principles and criteria that will allow the City to make long-term decisions on park and recreation facility location, construction, repair, decommissioning, replacement, management and financing in a responsible and cost effective manner that meets the needs of communities across the City. Currently in place.</p> <p>b. As reported in 2011: Currently in place.</p> <p>c. 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). Currently in place.</p> <p>d. The FMP addresses this recommendation. Q2 2019</p> <p>e. The Facilities Master Plan recommends establishing a baseline to monitor facility usage for trends and to determine when enhancements or closures are appropriate. Q2 2019</p> <p>f. In the event of any facility closure or consolidation, impacted programming will be relocated or modified as required. Q2 2019</p> <p>g. All facility development practices include a requirement for community consultation. Q2 2019</p>

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009	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>PFR is one of four divisions implementing the Enterprise Work Management System. This project is being implemented in stages. The project is currently entering the second stage which involves the deployment of the actual IT solution hardware and software.</p> <p>There were overall project delays which will not allow us to implement across the division by 2021. The implementation of the solution is now scheduled for Urban Forestry to go-live Q3 2020, Parks go-live 2022 and Community Recreation go-live 2023.</p>

Division: Shelter, Support & Housing Administration
Report Date: 06/02/2014
Report Title: Strengthening the City's Oversight of Social Housing Programs

No.	Recommendation	Management Comments
013	City Council request the General Manager, Shelter, Support and Housing Administration in consultation with the Deputy City Manager and Chief Financial Officer to report to City Council in the spring of 2015 on the potential financial implications of obtaining property tax exemptions for eligible social housing providers.	<p>SSHA has completed an analysis of the financial implications of granting a property tax exemption to all social housing providers. Reporting to Council was deferred until more details were known about the Federal Government's National Housing Strategy and the Ontario Government's proposed modernization of social housing.</p> <p>SSHA will report to Council in 2019 on a proposed new funding and relationship framework with housing providers that are or were subject to a Federal Government operating agreement, which will include potential financial implications of obtaining property tax exemptions.</p> <p>Reporting to Council on a proposed property tax exemption for housing provider properties subject to the Housing Services Act funding formulae will be deferred until further information is available on the Ontario government's proposed modernization framework.</p>

Division: Social Development, Finance & Administration
Report Date: 01/21/2013
Report Title: Municipal Grants - Improving the Community partnership and Investment Program

No.	Recommendation	Management Comments
004	City Council request the City Manager to ensure City staff overseeing grant programs document explanations for unusual financial information.	<p>AG's Office assessed Social Development, Finance & Administration Division, Toronto Public Health Division, and Economic Development & Culture Division have implemented the recommendation.</p> <p>Shelter, Support & Housing Administration Division has not fully implemented the recommendation. Below is management comments from the Division:</p>

No.	Recommendation	Management Comments
		<p><u>Shelter, Support & Housing Administration Division:</u> SSHA has updated its process for approving expenditures to include sign-off by a lead staff who has been trained on reviewing financial statements.</p> <p>Further improvements will be achieved when SSHA implements a Grants Management System starting in 2019 to support grants administration. This upcoming system will automatically flag any discrepancies or variances, and require an explanation before submitting.</p>
005	<p>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.</p>	<p>AG's Office assessed Social Development, Finance & Administration Division has implemented the recommendation.</p> <p>Toronto Public Health Division, Shelter, Support & Housing Administration Division, and Economic Development & Culture Division have not fully implemented the recommendation. Below is management comments from those Divisions:</p> <p><u>Toronto Public Health Division:</u> A formal supervisory review of the Student Nutrition Program grant allocations are conducted of grant application files and are documented using the following form: Grant Manager's File Review Checklist. A proportion of individual student nutrition programs are visited by a Registered Dietitian as part of a program review and support. Procedures for visiting/monitoring individual programs as well as a supervisory review are place to guide these processes. Timeline: annually each grant cycle, and as needed</p> <p>In the 2018 follow-up process, the AG's Office identified exceptions where the review was not applied consistently. TPH will ensure the process is applied consistently in every situation.</p> <p><u>Shelter, Support & Housing Administration Division:</u> SSHA introduced an updated checklist form that refined the process and improved oversight in grants administration.</p> <p>To further build on this improvement, SSHA will phase in the implementation of a Grants Management System starting in 2019. A monitoring calendar will track and flag any outstanding or overdue items for staff and providers. Procedures will be developed to ensure the agency remains flagged for follow-up by staff.</p> <p><u>Economic Development & Culture Division:</u> EDC's cultural grants currently follow a two-step review process:</p> <ul style="list-style-type: none"> • First, City staff review each application for completeness. Staff use an application checklist to record the results of their review. • Following this initial review by City staff, applications are reviewed and evaluated by a peer advisory panel comprised of experienced arts and community leaders, using evaluation criteria published as part of the program guidelines. Funding recommendations are determined based on the advice of the peer advisory panel.

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		<p>EDC will introduce a new supervisory checklist as part of the 2019 granting cycle. The supervisory checklist will be used by the Manager, Cultural Partnerships, following the review of applications by the peer advisory panel to ensure that all required steps have been followed (e.g. each advisory panel member has submitted their evaluation form, rationale has been recorded for all comments, etc.).</p> <p>Timeframe for implementation: Q2 2019</p>
006	<p>City Council request the City Manager to ensure all grant assessment forms are relevant, practical and clear.</p>	<p>AG's Office assessed Social Development, Finance & Administration Division, Toronto Public Health Division, Economic Development & Culture Division have implemented the recommendation.</p> <p>Shelter, Support & Housing Administration Division has not fully implemented the recommendation. Below is management comments from the Division:</p> <p><u>Shelter, Support & Housing Administration Division:</u> The introduction of updated language in assessment forms has decreased subjectivity in the decision-making process.</p> <p>As part of continuous improvement, a glossary of terms will be created to support the implementation of the upcoming Grants Management System starting in 2019. More focus will be placed on using qualitative measures.</p>
007	<p>City Council request the City Manager to train grants staff on the use of updated assessment forms.</p>	<p>AG's Office assessed Social Development, Finance & Administration Division, Toronto Public Health Division, and Shelter, Support & Housing Administration Division have implemented the recommendation.</p> <p>Economic Development & Culture Division has not fully implemented the recommendation. Below is management comments from the Division:</p> <p><u>Economic Development & Culture Division:</u> This recommendation is not applicable to EDC programs in the same way as other City of Toronto grant programs. Unlike other grant programs, EDC's grants are not evaluated solely by City staff. EDC's grants are evaluated by a peer advisory panel, comprised of cultural and community leaders with experience in managing peer organizations. The peer review process is recognized as best practice for government arts funding, as it subjects each application to scrutiny of other experts in the same field; it encourages freedom of artistic expression; and it provides the best guarantee of accountability, fairness and transparency. Peer advisors score each application based on consensus, following a comprehensive group discussion at an in-person meeting.</p> <p>Because peer advisors are selected specifically for their experience and expertise in the cultural sector and serve on a voluntary basis with only a small honorarium for their service, training on the use of assessment forms is not as easily implemented nor as necessary as with City staff. Currently, instructions are provided to peer advisors in a welcome letter as well as verbally at the beginning of each meeting.</p>

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		<p>However, in order to make explicit the purpose and function of the assessment forms, as well as the advisory panel's role and expectations for the group discussion, EDC will develop updated written instructions that will be distributed to panel members ahead of the review meeting.</p> <p>Timeline for implementation: Q2 2020</p>
008	<p>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.</p>	<p>All four Divisions have not fully implemented the recommendation. Below is management comments from the Divisions:</p> <p><u>Social Development, Finance & Administration Division:</u> The AG identified two examples where the section of “Checklist for Reasonableness of Reserves” was not complete in the original 2015 Assessment Form. These CSP applications reviews are conducted every four years in the grant cycle and as noted in the 2018 response all of the documentation for all of the other grant streams are completed and the annual CSP report review form are completed and up to date. Application review forms will be completed in Q1 of 2020 as part of the CSP renewal process. All review forms for the eligibility phase of CSP renewal were completed and reviewed by Supervisors in 2019. SDF&A will ensure application assessment forms are complete and sufficient documentation is on file in the renewal cycle</p> <p><u>Toronto Public Health Division:</u> Standard grant application and assessment forms are used for each grant application and are completed in full each grant cycle. See 04 above. A unique file exists for each grant application containing all the relevant information pertaining to the grant application by year. Grant application review procedures are reviewed and updated annually to guide the application and appeals review process. Procedure for application review is in place to guide this processes. Timeline: annually, each grant cycle</p> <p>In the 2018 follow-up process, the AG's Office identified exceptions where the explanations for exceptions to the established guidelines were not applied consistently. TPH will ensure the process is applied consistently in every situation.</p> <p><u>Shelter, Support & Housing Administration Division:</u> During the roll-out of updated processes and assessment forms, standard training was provided to all staff involved in grants administration.</p> <p>All training for staff will be enhanced as part of the phased Grants Management System implementation starting in 2019. A Procedure Manual will be created, containing clear instructions and policies to support staff training.</p> <p><u>Economic Development & Culture Division:</u> The peer review process for arts grants is based on the principle of decision making by consensus. Peer advisors collectively recommend a score for each application following a comprehensive group discussion, using the evaluation criteria set out in the program guidelines.</p>

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		<p>EDC has developed standardized documents for each of its grant programs, including program guidelines and assessment forms. The completion of assessment forms by peer advisors are to aid discussion, as the final scoring is determined by consensus. The assessment forms are used by advisors to record initial notes to inform the group discussion. Final scores reached through consensus are recorded on a single score sheet in person at the meeting, which is then signed by all advisors.</p> <p>Beginning in 2019, to provide additional backup for the advisors' decision, EDC staff will ensure collection of the forms and record comprehensive meeting minutes for each review meeting that include a rationale for the consensus score.</p> <p>Timeline for implementation: Q2 2019</p>

Division: Toronto Paramedic Services
Report Date: 10/03/2013
Report Title: Emergency Medical Services - Payroll and Scheduling Processes Require Strengthening

No.	Recommendation	Management Comments
003	<p>City Council request the Chief and General Manager, Emergency Medical Services, develop a process to ensure divisional consistency in attendance management procedures. Attendance records including overtime and time off requests should be adequately supported with documentation reflecting supervisory review and approval, and maintained in accordance with legislated record retention requirements.</p>	<p>At this time (October 3, 2018), the vendor has not been able to provide a streamlined report that provides the required information and the Division has been using the interim manual process that was put in place to ensure management review and approval of paramedic end-of-shift overtime.</p> <p>Given the length of time this issue has been unresolved, the Division has asked its internal IT staff to develop a streamlined application and report that will meet management's needs and comply with the Auditor General's Recommendation #3.</p> <p>This in-house application and report system is being developed. Changes were implemented in Phase 1. Management is now able to calculate and review, approve or not approve end-of-shift paramedic overtime faster than the previous manual process.</p> <p>Phase 2 is in progress. It will add the ability to have two-way communication to the In-Touch Clock to obtain the employee's preference for pay or lieu time for overtime worked and then to communicate to the Workforce Central Time Card. This Phase 2 involves Corporate IT and the Vendor. Estimated completion of Phase 2 is Q1 2020.</p>

No.	Recommendation	Management Comments
009	<p>City Council request the Chief and General Manager, Emergency Medical Services, evaluate whether transactions entered using shared IDs or by system users not authorized to enter transactions identified during the audit require further analysis to determine if transactions were valid and properly authorized. Reports should be developed to identify such transactions on an ongoing basis for review and action.</p>	<p>The outstanding portion of the Auditor General's Recommendation #9 requires a comprehensive audit feature, and specifically states that "Reports should be developed to identify such transactions on an ongoing basis for review and action."</p> <p>At this time (October 3, 2018), the vendor of the new TASS system has not been able to provide the Division with audit reports that have all of the above-required information. The current version of the audit feature of the TASS system shows the "author of edits", the "edits/changes" and "deletions" but does not identify the details of all transactions. E.g., it does not provide the "type" of edit nor does it show any edits that represent "additions".</p> <p>Based on the anticipated implementation of a new version of the software (Kronos), the vendor and Corporate I.T. anticipate this audit feature to be upgraded and to meet the Recommendation #9 by Q3 2019.</p>
012	<p>City Council request the Chief and General Manager, Emergency Medical Services, upgrade the history log in the scheduling module to track deletions and changes by user ID, date and time.</p>	<p>As indicated in Management's response to Recommendation #9 above, at this time (October 3, 2018), the vendor of the new TASS system has not been able to provide the Division with audit reports that have all of the above-required information. The current version of the audit feature of the TASS system shows the "author of edits", the "edits/changes" and "deletions" but does not identify the details of all transactions. E.g., it does not provide the "type" of edit nor does it show any edits that represent "additions".</p> <p>Based on the anticipated implementation of a new version of the software (Kronos), the vendor and Corporate I.T. anticipate this audit feature to be upgraded and to meet the Recommendation #12 by Q3 2019.</p>