

Attachment 2

Audit Recommendations Remain Outstanding for Five Years or Longer

City Divisions in Community and Social Services

The status of outstanding audit recommendations below is based on the results of 2019 follow-up review to be reported to the May 2019 Audit Committee meeting.

The 2018 follow-up report is available at:

<https://www.toronto.ca/legdocs/mmis/2018/au/bgrd/backgroundfile-111694.pdf>

Division: Parks, Forestry and Recreation

Report Date: 01/23/2009

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

Rec No.	Audit Recommendation
2.	<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 demographicsb. where practical, incorporate the criteria developed into the capital asset management systemc. 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 warrantede. determine the full financial implications of either maintaining, enhancing or closing facilities, including any potential program changes resulting from each optionf. where a facility closure is recommended, develop alternate accommodation for viable affected programsg. conduct appropriate community consultations of any planned actions.
9.	<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>

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

Rec No.	Audit Recommendation
4.	City Council request the City Manager to ensure City staff overseeing grant programs document explanations for unusual financial information.
5.	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.
6.	City Council request the City Manager to ensure all grant assessment forms are relevant, practical and clear.
7.	City Council request the City Manager to train grants staff on the use of updated assessment forms.
8.	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.

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

Rec No.	Audit Recommendation
3.	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.
9.	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.
12.	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.

City Divisions in Infrastructure and Development Services

The status of outstanding audit recommendations below is based on the results of 2018 follow-up review. The 2019 follow-up review is currently underway and the results of the review will be reported to the June 2019 Audit Committee meeting.

The 2018 follow-up report is available at:

<https://www.toronto.ca/legdocs/mmis/2018/au/bgrd/backgroundfile-117927.pdf>

Division: City Planning

Report Date: 03/31/2011

Report Title: City Planning Division-Community Benefits Secured Under Section 37 or 45 of the Planning Act

Rec No.	Audit Recommendation
1.	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.

Division: Fire Services

Report Date: 09/16/2013

Report Title: Toronto Fire Services - Improving the Administration and Effectiveness of Firefighter Training and Recruitment

Rec No.	Audit Recommendation
3.	City Council request the Fire Chief and General Manager, Fire Services Division, to take the necessary steps to evaluate the goals and activities of the Professional Development and Training Division. Such steps should include but not be limited to: <ol style="list-style-type: none">Developing and using relevant and consistent key performance indicators that are aligned with the strategic goals of the Fire Master Plan;Determining the reporting requirements of training goals and activities, such as content, frequency, and recipients; andEnsuring necessary tools and information for measuring, monitoring and reporting activities consistently are available.
9.	City Council request the Fire Chief and General Manager, Fire Services Division, together with Professional Development and Training and Operations Division Chiefs, to conduct a review into the underlying reasons for the lack of instructor availability, and evaluate ways to address those reasons.
15.	City Council request the Fire Chief and General Manager, Fire Services Division, to ensure mandatory online training is completed on a timely basis. When firefighters fail to complete mandatory online training requirements, appropriate corrective action be taken. Any such corrective actions be incorporated into the standard operating guideline, and reiterated in staff communications.

Rec No.	Audit Recommendation
22.	City Council request the Fire Chief and General Manager, Fire Services Division, to undertake a detailed review of National Fire Protection Agency's standard on Recommended Practices for Fire Service Training Reports and Records to ensure Toronto Fire Services' standard operating guidelines are aligned with recommended practices, where appropriate, and standard operating guidelines are updated accordingly.
23.	City Council request the Fire Chief and General Manager, Fire Services Division, to consult the City's Human Resources Division, the Ontario Fire Marshal, and other municipal fire services and consider whether Toronto Fire Services can benefit from evaluation methodologies being used elsewhere.
25.	City Council request the Fire Chief and General Manager, Fire Services Division, to develop and implement a records management policy. The policy should include, but not be limited to: <ol style="list-style-type: none"> Ensuring standard operating guidelines dealing with records management practices and procedures are consistent and align with City policies; and Ensuring standard operating guidelines are complied with, such as obtaining and maintaining all required documentation on file.
26.	City Council request the Fire Chief and General Manager, Fire Services Division, to develop and implement a quality assurance process to verify the completeness, accuracy, and consistency of training records and ensure internal guidelines are followed.
31.	City Council request the Fire Chief and General Manager, Fire Services Division, to ensure controls are implemented that provide for timely, complete, and accurate data entry. Further, controls should include a data entry verification process.

Division: Municipal Licensing and Standards

Report Date: 01/30/2013

Report Title: Municipal Licensing and Standards, Investigation Services Unit - Efficiencies Through Enhanced Oversight

Rec No.	Audit Recommendation
1.	City Council request the Executive Director, Municipal Licensing and Standards to: <ol style="list-style-type: none"> review and, where appropriate, amend individual and organizational performance objectives particularly those pertaining to emergency complaints develop a quality assurance program to ensure that there is an ongoing review of staff's performance against objectives ensure that appropriate action is taken to address performance which does not meet the established standard.
2.	City Council request the Executive Director, Municipal Licensing and Standards to: <ol style="list-style-type: none"> develop and document organizational expectations for recording the progress and closure of investigations

Rec No.	Audit Recommendation
	<p>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</p> <p>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.</p>
8.	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.

Division: **Toronto Building**

Report Date: **01/23/2012**

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

Rec No.	Audit Recommendation
1.	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.
2.	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.
8.	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.

Division: **Transportation Services**

Report Date: **04/25/2012**

Report Title: **Inventory Controls Over Traffic Control Devices in Transportation Services Need to be Improved**

Rec No.	Audit Recommendation
8.	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.

City Divisions in Corporate Services and Chief Financial Officer and Treasurer

The status of the outstanding audit recommendations below is based on the results of 2018 follow-up review. The 2019 follow-up review will commence in Q2 2019 and the results of the review will be reported to the October 2019 Audit Committee meeting.

The 2018 follow-up report is available at:

<https://www.toronto.ca/legdocs/mmis/2019/au/bgrd/backgroundfile-124550.pdf>

Division: 311 Toronto

Report Date: 10/17/2011

Report Title: 311 Toronto - Full Potential For Improving Customer Service Has Yet To Be Realized

Rec No.	Audit Recommendation
2.	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.
3.	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.

Division: Environment and Energy

Report Date: 03/26/2012

Report Title: Review of the Energy Retrofit Program at Community Centres and Arenas

Rec No.	Audit Recommendation
3.	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.
5.	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: <ol style="list-style-type: none">Centralized monitoring of building automation systems;Establishing in house building automation system expertise;Additional and ongoing training for staff responsible for monitoring and maintaining building automation systems; and

Rec No.	Audit Recommendation
	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.
6.	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.

Division: Facilities Management

Report Date: 10/02/2012

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

Rec No.	Audit Recommendation
6.	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.

Division: Facilities Management

Report Date: 09/16/2005

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

Rec No.	Audit Recommendation
4.	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.
13.	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.
14.	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.

Rec No.	Audit Recommendation
16.	The Deputy City Manager and Chief Financial Officer take appropriate steps to establish a maintenance plan for each City building that: (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.
17.	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.

Division: Facilities Management

Report Date: 05/31/2010

Report Title: Management of Capital Project 129 Peter Street

Rec No.	Audit Recommendation
9.	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.
13.	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.

Division: Information & Technology

Report Date: 03/03/2008

Report Title: Disaster Recovery Planning for City Computer Facilities

Rec No.	Audit Recommendation
2.	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.
5.	The Chief Information Officer review the backup and storage procedures of City information technology units for: (a) compliance with acceptable standards and practices for data backup and storage requirements; and (b) provide divisions with the opportunity to participate in existing data storage arrangements within the City or with the outside service provider.

Rec No.	Audit Recommendation
6.	The City Manager, in consultation with the Chief Information Officer, direct divisions to test information technology disaster recovery plans on a regular basis.
7.	The Chief Information Officer develop disaster recovery testing guidelines and provide training necessary to ensure cross-divisional consistency.

Division: **Information & Technology**

Report Date: **10/04/2012**

Report Title: **e-City Initiative - Improvements Needed in Governance, Management and Accountability**

Rec No.	Audit Recommendation
6.	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.

Division: **Information & Technology**

Report Date: **01/09/2013**

Report Title: **Electronic Data - Standardizing Data Formats Across City Information Systems**

Rec No.	Audit Recommendation
2.	City Council request the Chief Information Officer and the City Clerk to recommend the data standards to City agencies and corporations for adoption.

Division: **Information & Technology**

Report Date: **01/07/2011**

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

Rec No.	Audit Recommendation
4.	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.

Division: **Information & Technology**

Report Date: **04/20/2010**

Report Title: **Governance and Management of City Wireless Technology Needs Improvement**

Rec No.	Audit Recommendation
5.	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.

Rec No.	Audit Recommendation
6.	The Chief Information Officer develop a comprehensive IT Security Manual as a ready reference for City staff.

Division: Information & Technology

Report Date: 09/18/2013

Report Title: IT Service Desk Unit - Opportunities for Improving Service and Cost – Effectiveness

Rec No.	Audit Recommendation
4.	City Council request the Chief Information Officer to implement proactive problem management for the IT Service Desk Unit to improve the efficiency and cost-effectiveness in providing information technology support.

Division: Information & Technology

Report Date: 06/15/2010

Report Title: Review of the City SAP Competency Centre

Rec No.	Audit Recommendation
5.	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.
7.	The Chief Information Officer develop SAP Competency Centre performance measures and standards. Such measures and standards should monitor ongoing performance.

Division: Accounting Services

Report Date: 10/27/2009

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

Rec No.	Audit Recommendation
18.	<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.

Division: Accounting Services
Report Date: 04/12/2012
Report Title: Review of the Management of the City's Divisional Accounts Receivable

Rec No.	Audit Recommendation
1.	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.
3.	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.
7.	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.

Division: Financial Planning
Report Date: 05/02/2013
Report Title: Financial Planning Analysis and Reporting System (FPARS) - A Large Scale Business Transformation/Information Technology Project

Rec No.	Audit Recommendation
7.	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.

Division: Pension, Payroll & Employee Benefits
Report Date: 06/12/2012
Report Title: Improving Reporting and Monitoring of Employee Benefits (Manulife) (Forensic Report)

Rec No.	Audit Recommendation
2.	City Council request the Director Pension Payroll and Employee Benefits, give consideration to the formal documentation of an annual evaluation of the benefit administrator performance as it relates to prevention, detection and investigation of benefit fraud including fraud related to the receipt of Long Term Disability benefits.

Division: Purchasing & Material Management
Report Date: 10/05/2012
Report Title: City Stores: Maximize Operating Capacity to Be More Efficient

Rec No.	Audit Recommendation
3.	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.
4.	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.
5.	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.