

CITY DIVISIONS IN CORPORATE SERVICES AND FINANCE AND TREASURY SERVICES

PUBLIC AUDIT RECOMMENDATIONS FULLY IMPLEMENTED

Division: Facilities Management
Report Date: 06/14/2016
Report Title: Audit of City Cleaning Services - Part 1: Opportunities to Control Costs, Improve Productivity and Enhance Quality of Cleaning Services

No.	Recommendation
011	City Council request the General Manager, Facilities Management take appropriate action to control for the risk of bias in completing quality assurance inspections.

Division: Facilities Management
Report Date: 05/31/2010
Report Title: Management of Capital Project 129 Peter Street

No.	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.

Division: Information & Technology
Report Date: 02/04/2015
Report Title: Software Licenses - Managing the Asset and Related Risks

No.	Recommendation
005	City Council request the Deputy City Manager and Chief Financial Officer to ensure that divisional staff responsible for recording purchases in the financial information system are adequately trained on the appropriate account codes to be used and that procedures include sufficient reviews to provide assurance that correct codes are used.
008	City Council request the Chief Information Officer to implement a process to review and validate reasons for restrictions on the use of the data collection tool.

Division: Information & Technology
Report Date: 01/09/2013
Report Title: Electronic Data - Standardizing Data Formats Across City Information Systems

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

*High priority recommendations implemented

Division: Pension, Payroll & Employee Benefits
Report Date: 03/20/2017
Report Title: 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

No.	Recommendation
016	City Council request the City Manager to forward this audit report to the respective Board of the Toronto Transit Commission and the Toronto Police Service for their review and consideration of the applicability of the audit recommendations in their own employee health benefit program.

Division: Pension, Payroll & Employee Benefits
Report Date: 10/13/2016
Report Title: Management of the City's Long-Term Disability Benefits Phase Two: The Need for a Proactive and Holistic Approach to Managing Employee Health and Disability

No.	Recommendation
009	City Council request the Executive Director, Human Resources to consider increasing the contracted resources for Physician and Psychiatrist such that they can effectively and timely facilitate the return to work process for employees on Short Term Disability and Long Term Disability leaves.

Division: Pension, Payroll & Employee Benefits
Report Date: 06/30/2016
Report Title: Management of the City's Long-Term Disability Benefits Phase Two: Interim Report on the Approval and Monitoring of Claims

No.	Recommendation
008	<p>City Council request the Treasurer to require the City's Long-Term Disability (LTD) Benefits Administrator to take steps to ensure all active claims are supported by medical information provided by physicians who are licensed to practise medicine in Ontario. Such steps should include but not be limited to:</p> <p>a. Review all active claims and the license status of the physicians and specialists, including the two claims supported by the physicians whose licenses had either been suspended or revoked; and</p> <p>b. Implement a process to verify physicians' license status during the initial claim assessment. The license verification process should also be conducted on all active claims at least on an annual basis.</p>

Division: Real Estate Services
Report Date: 06/13/2017
Report Title: Real Estate Services Division - Restore Focus on Union Station Leasing

No.	Recommendation
003	<p>City Council request the Chief Corporate Officer to:</p> <p>a. review the VIA Rail settlement calculations for the years 2012 through 2015 to ensure accurate measurement data and operating costs are applied in compliance with their respective contracts; and</p>

No.	Recommendation
	b. ensure amounts owing by VIA Rail, for settlement of additional rent for the years 2012 through 2015, are recorded and collected on a timely basis
004	City Council request the Chief Corporate Officer to: a. review the current Metrolinx settlement calculations to ensure accurate measurement data and operating costs are applied in compliance with their respective contracts; b. calculate and recover amounts owing related to Metrolinx occupancy of the West Wing and Centre Block office space from September 7, 2012 to June 30, 2013; and c. ensure amounts owing by Metrolinx, for settlement of additional rent for the period from July 1, 2013 to December 31, 2015 are recorded and collected on a timely basis
009	City Council request the Chief Corporate Officer to report to City Council on the plans for the East Wing of Union Station, such plans should include a complete financial analysis of the capital funding requirements and potential profits, costs, and opportunity costs of the available options (i.e. City purposes, retail, office, or strata sale) for the space.
016	City Council request the Chief Corporate Officer to: a. obtain audited financial statements of commercial operations to accompany the annual statement of profit distribution which is contractually due within 120 days after the end of each lease year; and b. determine whether there is a need for a periodic, independent contract compliance review to ensure that commercial revenues, expenditures, and profit calculations comply with the defined terms in the Head Lease Agreement.
019	City Council request the Chief Corporate Officer, in consultation with the City Solicitor, to determine the City's contractual right to retain any property tax refunds for Union Station and, if necessary, ensure refunds are distributed to the correct occupants.
021	City Council request the Chief Corporate Officer to centrally retain records related to Union Station leases.

Division: Revenue Services**Report Date: 03/10/2017****Report Title: Auditor General's Review of Toronto Water Billing and Collections – Phase II: Water Billing and Water Meter Management Controls Require Strengthening**

No.	Recommendation
005	City Council request the Director, Revenue Services, to explore opportunities for obtaining third party information, such as Toronto Hydro consumption data to assist in estimating water consumption.
008	City Council request the General Manager, Toronto Water, to evaluate whether a service fee can be charged on scheduled and repeat no-access site visits.
011	City Council request the Director, Revenue Services, to evaluate whether an administrative fee can be charged for processing refunds resulting from customer payment errors.
013	City Council request the Director, Revenue Services, to review and enhance the current cash receipts procedures at customer service counters to ensure: a. there is adequate segregation of duties and compensating controls for customer service supervisors; b. standard operating procedures for documenting daily variances and compliance requirements are updated; and c. an appropriate dollar threshold triggers senior management's review of collection variances.
015	City Council request the City Manager, to forward this report to the Heads of City Agencies and Corporations for review and necessary action.

*High priority recommendations implemented

Division: Revenue Services
Report Date: 10/13/2016
Report Title: Audit of Water Billing and Collection - Phase II: Part 1- Incorrect Vacant Land Status Properties Reduces City's Property Tax Revenue

No.	Recommendation
003*	City Council request the Director, Revenue Services review the reported vacant land properties to identify such properties to the Municipal Property Assessment Corporation (MPAC) to ensure that appropriate property taxes may be billed and recovered.

Division: Revenue Services
Report Date: 02/17/2016
Report Title: Audit of Water Billing and Collection- Phase 1: Overdue Water Account Collections Require Strengthening

No.	Recommendation
001*	City Council request the Director, Revenue Services, to develop a report identifying high risk and high value accounts. The report should be reviewed for long outstanding overdue accounts on a quarterly basis to ensure that appropriate measures for collection are taken.
016	City Council request the Director, Revenue Services, to establish appropriate financial signing authority limits, such that billing reversals, credits and other account adjustments are reviewed and approved by an appropriate level of management based on the materiality of the adjustment amount.

*High priority recommendations implemented