











AUDITOR GENERAL'S OFFICE 2020 WORK PLAN REPORTS ISSUED FROM 2017 TO 2019




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, Investigation, and Other Reports – City Divisions

	2017	2018	2019
Community and Social Services			
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	Review of Urban Forestry: Ensuring Value for Money for Tree Maintenance Services
Court Services 		Toronto Court Services: Collection of Provincial Offence Default Fines	
Shelter, Support and Housing Administration 			Opening Doors to Stable Housing: An Effective Waiting List and Reduced Vacancy Rates Will Help More People Access Housing Safeguarding Rent-Geared-to-Income Assistance: Ensuring Only Eligible People Benefit
<p><i>Other divisions in Community and Social Services not audited in the last three years:</i></p> <ul style="list-style-type: none"> • Affordable Housing* • Economic Development and Culture • Employment and Social Services • Toronto Paramedic Services • Seniors Services and Long-Term Care* • Social Development, Finance and Administration 			




	2017	2018	2019
Infrastructure and Development			
Engineering and Construction Services 		Engineering and Construction Services, Phase One: Controls Over Substantial Performance and Warranty Inspection Processes Should be Strengthened	Engineering and Construction Services – Phase Two: Construction Contract Change Management Controls Should Be Strengthened
Municipal Licensing and Standards 	<p>A Review of Municipal Licensing and Standards Division's Management of Business Licenses (3 reports)</p> <ul style="list-style-type: none"> • Part One: Licence Issuance, Inspection and Complaint Investigation Functions • Part Two: Licensed Holistic Centres • Part Three: Eating Establishments and Nightclubs 		
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 	<p>Toronto Building Division - Conditional Permits</p> <p>Toronto Building Division – Strengthening System Controls to Safeguard Cash Receipts</p>		Toronto Building Division: Conditional Permits – Follow-up Investigation
Toronto Water 	Improving the Effectiveness of the Basement Flooding Protection Subsidy Program		
Transportation Services 	Detection of Warning Signs for Potential Bid Rigging Should be Strengthened		

	2017	2018	2019
<p><i>Other divisions in Infrastructure and Development not audited in the last three years:</i></p> <ul style="list-style-type: none"> • Major Capital Infrastructure Coordination Office • Policy, Planning, Finance and Administration • Toronto Fire Services • Office of Emergency Management • City Planning* • Waterfront Secretariat 			
Corporate Services			
Fleet Services 			Fleet Services Phase 1: Lengthy Downtime Requires Immediate Attention Fleet Services Phase 1: Stronger Corporate Oversight Needed for Underutilized Vehicles Fleet Services Operational Review: Phase Two – Stronger Asset Management
Corporate Real Estate Management 	Real Estate Services Division – Restore Focus on Union Station Leasing	Enhance Focus on Lease Administration of City-owned Properties Raising the Alarm: Fraud Investigation of a Vendor Providing Life Safety Inspection Services to the City of Toronto	
Information and Technology 	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"> • Phase 1: Establishing an Information Technology Roadmap to Guide the Way Forward for Infrastructure and Asset Management • Phase 2: Establishing Processes for Improved Due Diligence, Monitoring and Reporting for Effective IT Projects and Asset Management 	Establishment of City Wide Cyber Security Breach Incident Management Procedures Required Cyber Safety: A Robust Cybersecurity Program Needed to Mitigate Current and Emerging Threats

	2017	2018	2019
		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"> • 311 Toronto • Environment and Energy • Corporate Security 			
Finance and Treasury Services			
Pension, Payroll and Employee Benefits 	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 Two: Ineffective Controls and Plan Design Leaving the City Vulnerable to Potential Benefit Abuse		
Purchasing and Material Management 	Obtaining the Best Value Through the Use of Vendor Rosters		
Revenue Services 	Audit of Water Billing and Collections, Phase II: Water Billing and Water Meter Management Controls Require Strengthening		
Accounting Services 			Audit of Interface Invoice Payments - Improving Contract Management and Payment Processes
<p><i>Other divisions in Finance and Treasury Services not audited in the last three years:</i></p> <ul style="list-style-type: none"> • Finance and Administration • Financial Planning • Corporate Finance 			

	2017	2018	2019
<p><i>The areas in the City Manager's Office not audited in the last three years:</i></p> <ul style="list-style-type: none"> • Strategic and Corporate Policy • People and Equity • Indigenous Affairs Office • Strategic Communications • Civic Innovation Office • Toronto Office of Partnerships 			
Number of Reports - City Divisions	14	10	11

Table 2: Audit and Investigation Reports – Agencies and Corporations

	2017	2018	2019
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 Transit Commission 	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	Review of Toronto Transit Commission's Revenue Operations: Phase One – Fare Evasion and Fare Inspection
	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's Revenue Operations: Phase Two – PRESTO/TTC Fare Equipment and PRESTO Revenue
	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	
Toronto Community Housing Corporation 			Moving Forward Together: Opportunities to Address Broader City Priorities in TCHC Revitalizations

	2017	2018	2019
<p><i>Other major agencies and corporations not audited in the last three years:</i></p> <ul style="list-style-type: none"> • Exhibition Place • Toronto Zoo • Civic Theatres • Create Toronto • Waterfront Toronto <p><i>Boards not under the Auditor General's mandate:</i></p> <ul style="list-style-type: none"> • Toronto Police Services • Toronto Public Library • Public Health • Toronto Hydro 			
Number of Reports - Agencies & Corporations	4	3	3
Total Reports - City Divisions, Agencies & Corporations	18	13	14

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

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

Reports Issued in 2017	Reports Issued in 2018	Reports Issued in 2019
<p>Auditor General's Status Report on Outstanding Audit Recommendations for Cluster A and the City Manager's Office</p> <p>Auditor General's 2017 Status Report on Outstanding Audit Recommendations - City Divisions in Cluster B</p> <p>Auditor General's 2017 Status Report on Outstanding Audit Recommendations for City Agencies and Corporations</p> <p>Auditor General's 2017 Status Report on Recommendations - City Divisions in Cluster C</p> <p>Auditor General's 2017 Consolidated Status Report on Follow-up of Outstanding Audit Recommendations</p> <p>Auditor General's Office – Forensic Unit Status Report on Outstanding Recommendations</p>	<p>Auditor General's 2018 Status Report on Outstanding Audit Recommendations – City Divisions in Cluster A and the City Manager's Office</p> <p>Auditor General's 2018 Status Report on Outstanding Audit Recommendations for City Divisions in Cluster B</p> <p>Auditor General's 2018 Status Report on Outstanding Audit Recommendations for City Agencies and Corporations</p>	<p>Auditor General's 2018 Status Report on Outstanding Audit Recommendations for City Divisions in Corporate Services and Finance and Treasury Services</p> <p>Auditor General's 2018 Consolidated Status Report on Follow-up of Outstanding Audit Recommendations</p> <p>Auditor General's 2019 Status Report on Outstanding Audit Recommendations for Divisions in Community and Social Services and the City Manager's Office</p> <p>Auditor General's Response to the Audit Committee's Request on the Outstanding Audit Recommendations Which Are of Greatest Concern</p> <p>Auditor General's 2019 Status Report on Outstanding Audit Recommendations for City</p>

Reports Issued in 2017	Reports Issued in 2018	Reports Issued in 2019
		<p>Divisions in Infrastructure and Development Services</p> <p>Auditor General's 2019 Status Report on Outstanding Audit Recommendations for City Agencies and Corporations</p> <p>Auditor General's Office – Forensic Unit Status Report on Outstanding Recommendations</p> <p>Auditor General's 2019 Status Report on Outstanding Audit Recommendations for City Divisions in Corporate Services and Finance and Treasury Services</p> <p>Auditor General's 2019 Consolidated Status Report on Outstanding Audit Recommendations</p>