

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

#	Recommendation	Most Current Update
Community and Social Services Parks, Forestry and Recreation Parks, Forestry and Recreation - Capital Program - The Backlog in Needed Repairs Continues to Grow 01/23/2009		
2	<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>conduct appropriate community consultations of any planned actions.</p>	<p>In October 2019, City Council adopted PFR's Facility Master Plan Implementation Plan. This plan establishes new practices and guidelines that address all outstanding sub-recommendations for this item. Implementation of the plan has already begun and these recommendations have been fulfilled.</p> <p>The Implementation Plan identifies and schedules 10 community recreation centres that will be replaced over the next 20 years. The list of priorities was developed using evaluation criteria that considers cost to maintain, changing demographics, activity trends, and community growth.</p> <p>The Implementation Plan also identifies arenas, splash pads, and wading pools that will be replaced or repurposed as a result of evaluation using the above criteria.</p> <p>All programs impacted by facility closures are accommodated through relocation or refunds.</p> <p>All facility replacements or renewal projects are subject to extensive community consultation processes.</p>
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>	<p>PFR is one of four divisions implementing the Enterprise Work Management System. The second stage, is in progress and is scheduled to be completed in Q3 of 2020. The third phase, which will see the implementation for the Urban Forestry branch, is scheduled to begin in Q1 of 2020 with completion later in the year. Remainder of the division has begun with targeted completion for 2021.</p>
Community and Social Services Social Development, Finance and Administration Municipal Grants - Improving the Community partnership and Investment Program 01/21/2013		

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

#	Recommendation	Most Current Update
4	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 (SSHA) has fully implemented the recommendation in 2019 pending the final determination of the Auditor General's Office.</p> <p>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 atomically flag any discrepancies or variances, and require an explanation before submitting. Implementation date Q1 2020</p>
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.	<p>AG's Office assessed Social Development, Finance & Administration Division has implemented the recommendation.</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>Toronto Public Health Division has fully implemented the recommendation in 2019. Based on review by AG in November 2019 it is understood that this recommendation is complete.</p> <p>Shelter Support and Housing Administration Division has fully implemented the recommendation in 2019 pending the final determination of the Auditor General's Office.</p> <p>Economic Development & Culture Division: 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

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

#	Recommendation	Most Current Update
		<p>panel.</p> <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>Additionally, EDC noted that as the programs moved to the online grants system, many of these checklists and supervisory roles can be built into the infrastructure of the grants management software.</p> <p>Timeframe for implementation: Q1 2020</p>
6	City Council request the City Manager to ensure all grant assessment forms are relevant, practical and clear.	<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 fully implemented the recommendation in 2019 pending the final determination of the Auditor General's Office.</p> <p>SSHA has updated the assessment form – or Ranking Report that will be used to evaluate future funding requests for Community Partnership and Investment Program grants administered by the division, ensuring that the assessment is relevant, practical and clear. The Ranking Report will be automated with the launch of SmartSimple – an online grants management system in Q1 2020.</p>
7	City Council request the City Manager to train grants staff on the use of updated assessment forms.	<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>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</p>

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

#	Recommendation	Most Current Update
		<p>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> <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>
8	<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>Social Development, Finance & Administration Division: 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>Toronto Public Health Division: Standard grant application and assessment forms are used for each grant application and are completed in full each grant cycle. A unique file exists for each grant application containing all the relevant information</p>

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

#	Recommendation	Most Current Update
		<p>pertaining to the grant application by year. Procedure for application review is in place to guide this process.</p> <p>In preparation for the 2020/2021 grant cycle, launched in December 2019, the application documents, review procedures, and other supporting documents were reviewed and updated. The application review process will be carefully monitored to ensure that exceptions to the established guidelines are applied consistently. The completion of the 2020/2021 grant application cycle will be December 2020. The Division is collaborating with other Divisions to transition to an on-line grant management system (SmartSimple) which will automate the application and assessment processes for the next grant cycle.</p> <p>Shelter, Support & Housing Administration Division: The launch of SmartSimple in Q1 2020, will automate the application and assessment process for Community Partnership and Investment Program grants administered by the Division. This system will flag any incomplete information fields or outstanding issues/tasks, and require users (applicant or staff) to address those flags before continuing on to the next module. If there are any discrepancies or exceptions to the pre-set standards, the system will require a managerial override in order to proceed. The managerial override would require entry of timestamped notes in the system.</p> <p>Economic Development & Culture Division: 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> <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>

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

#	Recommendation	Most Current Update
		Timeline for implementation: Q4 2020
<p style="text-align: center;">Community and Social Services Toronto Paramedic Services Emergency Medical Services - Payroll and Scheduling Processes Require Strengthening 10/03/2013</p>		
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.	TPS has been developing a process within the CAD software to capture back-at-station time to streamline the management approval process for end-of-shift overtime. TPS staff continue to work to map the processes and business requirements so that Corporate IT staff and the vendor could develop the technical requirements for the software upgrade. This upgrade is anticipated to go live in Q1 2020.
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.	TPS has requested that the vendor develop reports showing changes to user profiles along with profile activation/deactivation dates, additions, edits and deletions by individual user. Corporate IT anticipates the required software upgrades to be done in an incremental manner, starting in Q2 2020 and finishing at the earliest in Q2 2021.
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.	TPS has requested that the vendor develop audit features showing changes to user profiles along with profile activation/deactivation dates, additions, edits and deletions by individual user. TPS continues to work with the vendor and CoIT to include the required information in the reporting process. CoIT anticipates the required software upgrades to be done incrementally, finishing Q2 2021.

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

Corporate Services Corporate Real Estate Management Maintenance and Administrative Controls Review – Facilities and Real Estate 09/16/2005		
4	<p>The Deputy City Manager and Chief Financial Officer give priority to the completion of an implementation plan for facilities maintenance standards including:</p> <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. 	<p>FLS/ PMO developing a process to monitor compliance requirements for all facilities with the deployment of BRC in relation to FLS (Jan 2020). FM developing a program to capture all other legislative requirements for FM facilities, March 2020). CREM will work the vendors to develop a process manual to roll out City Wide until through CWRE. An implementation plan will also be developed in 2020.</p>
13	<p>The Deputy City Manager and Chief Financial Officer take appropriate steps to:</p> <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. 	<p>CWRE and CREM are developing a plan to consolidate all Real Estate Services City Wide including Capital and Operating budgets. CWRE, and CREM will work with the CFO Office to determine appropriate methodology to consolidate capital City Wide. Allowing CREM and CreateTO to develop a City wide mgmt. plan of SOGR and the capital backlog.</p>
14	<p>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.</p>	<p>CREM / CWRE have developed a City Wide Asset Mgmt. Framework that will be incorporated into the consolidation plan of all real estate services city wide. The timeline for completion of this recommendation is dependent on the adoption and implementation of all aspects of the City-wide real estate model, expected to be completed over the next 3 years.</p>
16	<p>The Deputy City Manager and Chief Financial Officer take appropriate steps to establish a maintenance plan for each City building that:</p> <ul style="list-style-type: none"> 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. 	<p>Item 16 has a dependency on AG items 13 and 14 and must be completed in tandem with these 2 recommendations to ensure City Wide consolidation and management of: Real Estate Services, Capital and Operation Budgets, Roll out the City Wide Asset Mgmt. Framework.</p>

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

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.	FM carried out pilot projects to track key building equipment that are aligned with industry standards and tracked and developed preventative maintenance plans. The program provides planned maintenance and records of regulatory inspections. FM is rolling out the plans across its entire portfolio. This is a key component of the work plan for the City Wide consolidation over the next 3 years.
<p style="text-align: center;">Corporate Services Corporate Real Estate Management Management of Capital Project 129 Peter Street 05/31/2010</p>		
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	Full implementation will be achieved once the City's accessibility design standards are submitted and approved by City Council and adopted as a Corporate Standard, expected for end of 2019.
<p style="text-align: center;">Corporate Services Corporate Real Estate Management A Mid-Term Review of the Union Station Revitalization: Managing Risks in a Highly Complex Multi-Year, Multi-Stage, Multi-Million Dollar Project 10/02/2012</p>		
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.	This recommendation cannot be fully implemented until there are major projects available to flow through all phases of process, and it can be demonstrated that project risks are assessed and managed through all phases of the project. Therefore this recommendation will remain outstanding for the next 3 to 5 years.
<p style="text-align: center;">Corporate Services Corporate Real Estate Management Facilities Management – Security and Safety Improvements Required 02/03/2015</p>		
1	City Council request the Chief Corporate Officer to develop a plan to complete a review of physical security at all City facilities using a risk based approach and to address any deficiencies found during the review.	A plan was developed. Additional staffing or contracted resources are required to fully address the actions required to fulfill the plan. This will be addressed in a staged manner following the implementation timeline of City Wide Real Estate.

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

2	City Council request the Chief Corporate Officer to perform the appropriate follow up reviews to ensure identified security deficiencies are adequately addressed by the divisions.	A new security incident reporting system has been implemented which will allow Security to flag incidents where divisions are required to address problems and track them until the problem has been addressed. Currently writing the process map for security staff to follow.
Corporate Services Corporate Real Estate Management Real Estate Services – Restore Focus on Union Station Leasing 06/13/2017		
1	City Council request the Chief Corporate Officer to: a. determine the City's measurements at Union Station (as at January 1, 2010) and assess the impact of significant changes to the following measurements for each year after 2010: I. rentable area (occupied and vacant) II. common areas and facilities III. common use equipment IV. areas used for municipal purposes V. areas under construction b. ensure that current measurements are maintained and used for annual settlement purposes.	Available historical measurement drawings and square footages outlined in the tenant lease agreements were utilized, and adjustments were made for significant changes in space. Upon completion of the Union Station Revitalization project, and full operations of Union Station, updated space measurements will be completed (early 2021)
2	City Council request the Chief Corporate Officer, in consultation with the City Solicitor, to determine the appropriate action to take to settle the accounts related to the retail operations at Union Station for the period from 2010 to 2015.	Legal services was consulted in 2017 to determine whether City retained contractual rights to review/audit financial information. An external audit firm was engaged to perform an audit of Leasing Manager's annual reports to City (2010-2015). Staff are reviewing audit results, to determine possible recourse for any contract non-compliance.
5	City Council request the Chief Corporate Officer to: a. complete the 2016 settlements of additional rent for all occupants at Union Station and ensure the amounts owing are recorded and collected on a timely basis. b. ensure future settlements of additional rent are completed with each occupant at Union Station on an annual basis and in accordance with their respective agreements.	a. The following has been collected and recorded: 2016 settlements, and all future settlements, up to and including 2018 for all non-commercial tenants; common area cost recoveries for commercial operations up to end of 2018. Direct recoveries from commercial operations are being collected. b. Staff have taken measures so that future settlements of additional rent are completed annually.
12	City Council request the Chief Corporate Officer to develop and implement a cost allocation model that clearly defines how annual operating costs associated with different areas of Union Station will be allocated to and recovered from the Station's occupants.	Updated financial model will be used to develop a cost allocation model. Staff have recovered costs where applicable through agreements with tenants, except for direct costs related to Head Lessee tenants, up to and including 2018. Once the station is fully operational current cost allocations will be reviewed to finalize a go-forward model that maximizes cost recoveries.

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

14	City Council request the Chief Corporate Officer, in consultation with the Director, Accounting Services Division, to obtain a financial statement audit of the Leasing Manager's financial records for Union Station's commercial operations from 2010 to 2015	An audit of the Leasing Manager's management report(s) for the applicable years has been performed. City is in receipt of a draft of the audit results and discussing with Legal on next steps. The final report is anticipated to be delivered by the third party external auditor in Q4 2019. Refer to Rec. 2 for subsequent activities.
<p style="text-align: center;">Corporate Services Corporate Real Estate Management Audit of City Cleaning Services – Part 1: Opportunities to Control Costs, Improve Productivity and Enhance Quality of Cleaning Services 06/14/2016</p>		
2	City Council request the General Manager, Facilities Management to develop the corporate procedure to ensure compliance for measuring and establishing the cleanable area for a City facility.	FM has collected a large amount of site specific data published in the current call. Also, the scope of service in the call includes a required process for vendors to verify cleanable property data for various clients. Expected completion is 6 months post the call award date.
<p style="text-align: center;">Corporate Services Corporate Real Estate Management Audit of City Cleaning Services – Part 2: Maximizing Value from Cleaning Contracts 06/14/2016</p>		
3	City Council request the General Manager, Facilities Management to compare current contracted cleaning service levels to the standard service level in the Custodial Standard Service Model and industry cleaning times to examine opportunities to reduce costs.	The City's latest cleaning contract led to a reduction in costs of \$1.5M per year by implementing new standards. However, this model has presented challenges due to the variability in the City's portfolio. FM is incorporating performance-based cleaning levels within the next RFP, to be awarded in 2020. This will allow FM to further align contracted cleaning services to industry standards.
9	City Council request the General Manager, Facilities Management, to implement controls to monitor actual services delivered and cleaning hours provided are in accordance with contracts. Where services do not adhere to contracts, payments should be adjusted for any variances in actual cleaning hours provided.	FM implemented new controls within its latest contract. These changes have resulted in enhancing the Division's ability to manage the contract. However, two contracts still need to be updated, expected for mid-2020. In addition, FM is actively implementing plans to improve vendor and contract management practices across all of its contracts throughout 2020.

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

Corporate Services Environment and Energy Review of the Energy Retrofit Program at Community Centres and Arenas 03/26/2012		
3	<p>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.</p> <p>Where such savings have not met objectives, appropriate remedial action, where feasible, be taken to maximize energy savings.</p>	<p>Provision of maintenance contracts: 48 of 60 sites have contracts. The identified capital cost to address these remaining 12 sites is \$300,000 over a 5 year contract timeframe. Engagement with PFR will occur to ensure PFR allocates funding for these remaining sites.</p>
5	<p>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:</p> <ul style="list-style-type: none"> a. Centralized monitoring of building automation systems; b. Establishing in house building automation system expertise; c. Additional and ongoing training for staff responsible for monitoring and maintaining building automation systems; and 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 	<p>Centralized access/monitoring: 15 sites are connected to a central BAS server, and 45 remain to be connected. The identified capital cost to address this recommendation at all sites would be roughly \$3,000,000.</p> <p>Currently these costs are not accounted for in the PF&R state of good repair (SOGR) program. Engagement with PFR will occur to ensure funding is allocated to address the remaining sites.</p>
6	<p>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.</p>	<p>Provision of maintenance contracts: 48 of 60 sites have contracts. The identified capital cost to address these remaining 12 sites is \$300,000 over a 5 year contract timeframe. Engagement with PFR will occur to ensure PFR allocates funding for these remaining sites.</p>

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

Corporate Services Information and Technology Disaster Recovery Planning for City Computer Facilities 03/03/2008		
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.	1. Chief Information Security Officer (CISO) was hired and started Oct 2019. (100% complete) 2. From 2018, 15 critical services and applications identified in Business Continuity Program (BCP) (100% complete) 3. Disaster Recovery (DRP) divisional roles & responsibility assignment (0%) 4. Update of BCDP/DRP plans (5% complete) 5. Test of critical applications recovery (25% complete) Expected completion by Q2 2021
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.	1. Create and publish Backup Standard - frequency, technology and offsite tape storage (80% complete) 2. Currently providing divisions with access to data storage arrangements with the outside service provider. Toronto Water & Toronto Public Health are currently using I&T offsite tape storage provided (Iron Mountain) Expected completion by Q2 2021
6	The City Manager, in consultation with the Chief Information Officer, direct divisions to test information technology disaster recovery plans on a regular basis.	1. From 2018, 15 critical services and applications identified in Business Continuity Program (BCP) (100% complete) 3. Disaster Recovery (DRP) divisional roles & responsibility assignment (0%) 4. Update of BCDP/DRP plans to ensure appropriate testing is conducted (5% complete) 5. Test of critical applications recovery (25% complete) Expected completion by Q2 2021
7	The Chief Information Officer develop disaster recovery testing guidelines and provide training necessary to ensure cross-divisional consistency.	1. From 2018, 15 critical services and applications identified in Business Continuity Program (BCP) (100% complete) 2. Disaster Recovery (DRP) divisional roles & responsibility assignment (0%) 3. Update of BCDP/DRP plans (5% complete) 4. Test of critical applications recovery (25% complete) Expected completion by Q2 2021

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

Corporate Services Information and Technology Governance and Management of City Wireless Technology Needs Improvement 04/20/2010		
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.	<p>I&T division updated the Wireless Standard with AGO comments and re-published the Standard on ITWeb (100% complete).</p> <p>The updated Standard can be referred to at:</p> <p>http://insideTO.toronto.ca/itweb/policy/pdf/wlanss.pdf</p>
6	The Chief Information Officer develop a comprehensive IT Security Manual as a ready reference for City staff.	<p>Over the past years, I&T has published multiple IT Security Standards, Policies and Guidelines into a master IT Security Manual. The Manual will be published on ITWeb for easy reference of City Staff.</p> <p>Expected completion by Q1 2020.</p>
Corporate Services Information and Technology Review of the City SAP Competency Centre 06/15/2010		
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.	<p>1. I&T Division has developed Master Service Level Agreement (MSLA) between I&T and Divisions, which includes SAP service level agreement</p> <p>2. MSLA is under discussion with Divisions</p> <p>3. I&T will acquire Chief Technology Officer approval on the MSLA and submit for closure to AG in next follow up cycle - 90% complete</p> <p>Expected completion by Q1 2020</p>
7	The Chief Information Officer develop SAP Competency Centre performance measures and standards. Such measures and standards should monitor ongoing performance.	<p>1. Performance measures are being revised for SAP Competency Centre</p> <p>2. I&T will align performance measures with SLA's and create regular monitoring reports. Evidence for closure will be submitted to AGO in next follow up cycle. 50% Complete</p> <p>Expected completion by Q1 2020</p>

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

Corporate Services Information and Technology Governance and Management of City Computer Software Needs Improvement 01/07/2011		
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.	1. Cyber Security Maturity Assessment is completed for Corporate I&T which includes the risk assessment 2. Based on the completed assessment, Risk Management Program will be developed by I&T Expected completion by Q2 2021.
Corporate Services Information and Technology IT Service Desk Unit – Opportunities for Improving Service and Cost-Effectiveness 09/18/2013		
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.	1. Proactive analysis of similar recurring incidents to result in Problem Tickets near completion (80% complete). 2. I&T has formalized the process for problem management for IT Service Desk Unit. Time efficiency will continue to be tracked and reported within FY2020. Expected completion by Q1 2020.
Corporate Services Information and Technology Audit of Information Technology Vulnerability and Penetration Testing – Phase 1: External Penetration Testing 02/16/2016		
2	City Council request that the Chief Information Officer to develop a cybersecurity program that includes ongoing vulnerability assessment and penetration testing using current tools used by industry subject matter experts. The testing tools adopted by the City should be updated regularly and provide ongoing reporting and metrics around existing and newly discovered threats.	1. Developed Cyber Security Program that includes ongoing Vulnerability Assessment (VA) and Penetration Testing (Pen Test) standard methodology. 2. Procurement of Managed Security Service Provider (MSSP) is in progress to enhance capabilities to conduct VA and Pen Test. 3. As part of the scope of work of selected MSSP, it will provide ongoing reporting and metrics around existing and newly discovered threats. Expected completion by Q4 2020.

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

Corporate Services Information and Technology Information Technology Vulnerability Assessment and Penetration Testing - Wrap-up of Phase I and Phase II 03/10/2017		
1	<p>City Council request the City Manager to review how best to create and implement a Chief Information Security Officer's role reporting administratively to the Chief Information Officer and functionally to the City Manager. The Chief Information Security Officer should coordinate with the Chief Information Officer:</p> <p>a) To develop information technology security baseline standards at the City, and report to the City Manager and Chief Information Officer on compliance to established baseline standards.</p> <p>b) To work with City Agencies and Corporations to align baseline standards and leverage best practices.</p>	<p>1. Recruit Chief Information Security Officer (100%)</p> <p>2. Update Cyber Security Policy (100%)</p> <p>3. Complete Cyber Security Maturity Assessment for City's IT systems & infrastructure (100%)</p> <p>4. Develop City's Cyber Security Standards & direct divisions, agencies & corporations to adhere to Standards (in-progress)</p> <p>5. Establish Compliance Management Framework to monitor & enforce compliance (in-progress)</p>
Corporate Services 311 311 Toronto - Full Potential For Improving Customer Service Has Yet To Be Realized 02/16/2016		
2	<p>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.</p>	<p>A customer service review is currently underway that will assist in identifying how all Tiers across the City are coordinated to ensure that the delivery of customer service is consistent across all divisions. This review will be completed by Q2 of 2020 and will provide a roadmap of any additional consolidations that could take place. It is anticipated that future implementations are at least 2-3 years away.</p>
3	<p>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.</p>	<p>The City has now selected Salesforce as its software of choice and is moving forward with it as an Enterprise-Wide solution for the Customer Relationship Module (E-CRM). As 311 Toronto proceeds with phase 2 of the implementation of the E-CRM, it will become easier for partner divisions to populate and share status updates.</p>

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

Finance and Treasury Services Accounting Services City Purchasing Card (Pcard) Program – Improving Controls Before Expanding the Program 10/27/2009		
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. 	<p>Accounting Services has been working directly with Divisional Financial staff to enhance the City's use of appropriate payment tools. This includes increasing the use of PCards in the appropriate circumstances. Since 2017, the City has issued approximately 935 PCards primarily to reduce the use of petty cash but also to facilitate operational considerations. As part of this strategy, Accounting Services continues to work with the Finance and Admin units of the Divisions to ensure appropriate use, monitoring, accountability and compliance.</p> <p>By Q3 2020, Accounting Services will combine the current PCard policies into a single useable policy and will continue to enhance training material that are available for use on-line.</p>
Finance and Treasury Services Accounting Services Review of the Management of the City's Divisional Accounts Receivable 04/12/2012		
1	<p>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.</p>	<p>The management of the City's accounts receivable functions has been incorporated into the City's financial system transformation project; shadow systems and AR functions will be reviewed for incorporation into one authoritative accounting system as part of this project. The plan to consolidate the responsibility for collection efforts will be completed in Q4 2020. Expected implementation date Q2 2021.</p>
3	<p>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.</p>	<p>The implementation of these recommendations has been included in the City's financial system transformation project. This project anticipates that full integration of invoicing and A/R information is required in order to enhance AR management. This integration will require an assessment of SAP reporting functionality to support enhanced A/R management. Expected implementation date of all of the SAP management reports is in Q4 2021.</p>
7	<p>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.</p>	<p>The implementation of these recommendations has been included in the City's financial system transformation project. This project anticipates that full integration of invoicing and A/R information is required in order to enhance AR management. The financial system transformation project will enhance all of the tools utilized by management to enhance collections. Expected implementation date Q4 2021.</p>

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

Finance and Treasury Services Financial Planning Financial Planning Analysis and Reporting System (FPARS) - A Large Scale Business Transformation/Information Technology Project 05/02/2013		
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.	A report outlining the project including lessons learned is currently being prepared by Internal Audit. The recommendations from this report will be included within our year-end report. Management has flagged for our external auditors that any remaining balance recorded in our records will be written off as part of the annual evaluation of the future value of all capital assets.
Finance and Treasury Services Purchasing and Material Management City Stores – Maximize Operating Capacity to Be More Efficient 08/01/2012		
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	Purchasing & Materials Management (PMMD) is completing modernization efforts first related to warehouse operations, to be completed by Q1 2020. Subsequently, PMMD will re-engage with Agencies and Corporations about offering warehousing services to the Agencies and Corporations and what it would take for that to work.
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.	SAP Warehouse management to be implemented by Q1, 2020. Originally, online ordering was going to be done through SAP Ariba P2P module. P2P delayed due to Financial Transformation. A review of alternative approaches needs to take place in 2020.
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.	SAP Warehouse management to be implemented by Q1 2020, includes using scanning technology which will improve efficiency in warehouse operations.

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

Finance and Treasury Services Purchasing and Materials Management Obtaining the Best Value Through the Use of Vendor Rosters 10/13/2017		
1	<p>City Council request the Director, Purchasing and Materials Management Division, to:</p> <p>a. Provide clear guidance on roster design. Unless there is an overriding consideration otherwise, vendor selection methods that prioritize cost should be used.</p> <p>b. Update the Buyer review process for rotational rosters, such as including verification of how a vendor was selected, and that prices charged match the original submissions made to the REOI.</p>	<p>With implementation of SAP Ariba, Purchasing & Materials Management, with consultation with Legal, will redesign the roster template, roster procedure and guidance document for roster design to be completed by Q2 2020. The redesign will also include impacts from the Construction Act.</p>
Finance and Treasury Services Revenue Services Improving Controls Over Property Tax Assessments and Payments in Lieu of Taxes 10/03/2015		
2	<p>City Council request the Director Revenue Services develop a process and criteria to identify where Payment in Lieu of Tax amounts paid by the government agencies are significantly less than requested amounts, and take steps to invoke the review process when warranted.</p>	<p>Management has developed a process where PILT accounts are reviewed regularly and if underpaid, the account is referred to Revenue Service Division's Assessment Analysis Unit to determine if further action is required such as scheduling a hearing before the Dispute Advisory Panel (DAP) is warranted. The status of PILTs accounts annually is reported to Council.</p>
4	<p>City Council request the Director Revenue Services develop a process and criteria to identify where Payment in Lieu of Tax payments may be deemed unreasonably delayed and request supplementary payments where warranted.</p>	<p>A process to identify unreasonably delayed payments for payment in lieu amounts, and to request supplementary payments where warranted has been developed. Any delayed payment amounts in 2020 will follow this process.</p>
Finance and Treasury Services Revenue Services Audit of Water Billing and Collections – Phase II: Water Billing and Water Meter Management Controls Require Strengthening 03/10/2017		
1	<p>City Council request the Director, Revenue Services, to coordinate with Real Estate Services, Parks, Forestry & Recreation, Toronto Water and other City Divisions, and develop a plan to:</p> <p>a. compile a complete list of all City-owned leased and licensed properties and determine whether water consumption is being billed in compliance with the lease or licensing agreement;</p>	<p>Revenue Services has completed the co-ordinated review with Facilities, Parks and Recreation of the existing leases, (some of which are 50-years old and have complex arrangements) agreements or other arrangements where third-parties may be required to pay for water. The processes to ensure that these properties be billed for the appropriate amounts (either</p>

Appendix 3

Action Plans for Recommendations Noted as High Priority and Outstanding Greater than 5 Years by the AG

	<p>b. implement a communication process for 'Do Not Bill' properties for timely status updates when these properties are leased, licensed or sold, to verify whether they should be billed for water consumption;</p> <p>c. review existing 'Do Not Bill' properties to identify if they should be billed for water usage and adjust the designation accordingly;</p> <p>d. review existing 'Garbage Only' properties to determine if any of these accounts are billable for water; and</p> <p>e. periodically monitor the status of all 'Do Not Bill' and 'Garbage Only' accounts for updating the billable status.</p>	<p>as "Do Not Bill" or "Garbage Only") will be implemented in 2020.</p>
2	<p>City Council request the Director, Revenue Services, in consultation with the City Solicitor, Real Estate Services, Parks Forestry & Recreation and Toronto Water to:</p> <p>a) determine the back billing period for outstanding unbilled water consumption for City-owned leased and licensed properties and where required install water meters; and</p> <p>b) retroactively bill the water consumption accordingly</p>	<p>a. As described in Recommendation 1, Revenue Services has concluded the co-ordinated review with Facilities, Parks and Recreation of the existing leases, agreements or other arrangements where third-parties may be required to pay for water.</p> <p>b. The appropriate billings will be completed in 2020.</p>
6	<p>City Council request the Director, Revenue Services and General Manager, Toronto Water, to evaluate the feasibility of updating the water billing system with water meter records for multi residential properties, severed properties and properties with more than one street address associated with the same meter. A process should be developed for future updates to ensure every address is mapped to a water meter.</p>	<p>Much of this information already exists in the WMACS System and can be found by manually cross-referencing property information with meter details and water service. Formalizing this Recommendation by providing specific linking fields is both complex and cost prohibitive in the current system, however, since the WMACS System is being re-developed, this Recommendation can be implemented as part of the new system's enhanced features where meter links can be built into the primary account page. Expected completion Q1 - 2021</p>
7	<p>City Council request the Director, Revenue Services and General Manager, Toronto Water, to review all property addresses in the various systems with a view to integrating data and developing exception reports for properties without a water meter. A similar process should be developed for billing other revenue sources, such as, property taxes and solid waste charges.</p>	<p>Similar to above, much of this information already exists in the WMACS System and staff can determine which properties do not have meters. Moreover, Toronto Water has implemented a process whereby Toronto Building provides information on new structures and construction phasing which identifies when a property needs a meter. It is estimated that less than 1/100th of one- percent or fewer than 50 properties are missing meters (pending installation) based on work that was done to identify missing meters during this audit. The current system has meter information on a different page and therefore it is easy to identify which accounts have a missing meter. Changing this to have the information listed on the primary page on the current system is both complex and cost prohibitive, however, since the WMACS</p>

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

		System is being re-developed, this Recommendation can be implemented as part of the new system's enhanced features. Expected completion Q1 - 2021
14	City Council request the Director, Revenue Services, to revise the procedure for granting and monitoring user access in the water billing system. The access should be removed on a timely basis for inactive and unauthorized accounts. The practice of creating temporary accounts without expiry dates should be stopped.	Revenue Services Division has a regular procedure to monitor user access in the water billing system. This process identifies any user that is inactive for greater than 30 days for potential deletion.
Finance and Treasury Services Revenue Services Audit of Water Billing and Collection Phase 1: Overdue Water Account Collections Require Strengthening 02/17/2016		
2	City Council request the Director, Revenue Services, to develop a report to identify missing information in water accounts and ensure accounts are updated.	The Division believes this recommendation to be substantially implemented as at September 2019. The Division has the necessary documentation that will be available for the Auditor General's next scheduled review in Q3 2020 to substantiate that the recommendation has been fully implemented.
3	City Council request the Director, Revenue Services, to develop criteria for assignment of long overdue accounts to third-party collection services. Assignments should be tracked and collection agency performance should be monitored.	The Division believes this recommendation to be substantially implemented as at September 2019. The Division has the necessary documentation that will be available for the Auditor General's next scheduled review in Q3 2020 to substantiate that the recommendation has been fully implemented.
6	City Council request the Director, Revenue Services, to periodically review all accounts with outstanding water account balances that do not have a corresponding property tax roll and ensure missing tax roll information in the water billing system are investigated and resolved.	The Division believes this recommendation to be substantially implemented as at September 2019. The Division has the necessary documentation that will be available for the Auditor General's next scheduled review in Q3 2020 to substantiate that the recommendation has been fully implemented.
7	City Council request the Director, Revenue Services, in consultation with the City Solicitor, to review the potential of charging interest on outstanding water account balances that are not eligible for transfer to property taxes. Such a change may require amendment to the City of Toronto Municipal Code.	Revenue Services Division, Legal Services and Toronto Water have reviewed the potential for charging interest on outstanding water accounts that are not eligible for transfer to property taxes. These accounts represent 0.35% (1,832) of the City's total property accounts. Of these accounts approximately 120 accounts are commercial interests. The remainder are either City properties, school board properties or Church properties. Revenue Services believes that continued efforts to collect outstanding accounts in a timely basis is a more beneficial response than amending the overall

Appendix 3

Action Plans for Recommendations Noted as High Priority and Outstanding Greater than 5 Years by the AG

		billing process to include an interest charge on these accounts.
8	City Council request the Director, Revenue Services, to develop a process for periodic review of overdue accounts with "Do Not Transfer" status to ensure that these accounts are followed-up and their collection efforts are expedited. Specific collection approaches should be developed to improve collections on overdue accounts for each type of account holder or owner.	The Division believes this recommendation to be substantially implemented as at September 2019. The Division has the necessary documentation that will be available for the Auditor General's next scheduled review in Q3 2020 to substantiate that the recommendation has been fully implemented.
11	City Council request the Director, Revenue Services, to ensure bills for new accounts and final bills for accounts that are being closed are issued and collected on a timely basis. Benchmarks for expected timelines for issuing bills upon creation or closure of accounts should be developed, with performance against the benchmarks monitored and any significant deficiencies resolved.	The Division believes this recommendation to be substantially implemented as at September 2019. The Division has the necessary documentation that will be available for the Auditor General's next scheduled review in Q3 2020 to substantiate that the recommendation has been fully implemented. MPAC Reports are being used to update missing ownership information
13	City Council request the Director, Revenue Services, to review existing outstanding balances for inactive accounts and develop a strategy to collect these accounts.	Revenue Services Division has developed a strategy to collect outstanding balances from inactive accounts, which includes a written process flow and documented procedures. This will ensure that attempts to collect inactive accounts will continue and if all internal efforts fail (example: transfer to tax or demand letters), then the account will be sent to a collection agency for additional collection efforts.
14	City Council request the Director, Revenue Services, to review credit balances for inactive accounts and coordinate with the Deputy City Manager and Chief Financial Officer, and the City Solicitor with a view to evaluating whether credit balances in 'Inactive Accounts' can be transferred to revenue.	A preliminary review of the credit balance listing was initiated in 4th quarter 2018 and has been completed in 2019. The final review of the credit listing and evaluation of whether credit balances on inactive accounts can be transferred to revenue will be completed as part of the 2019 year end process.
18	City Council request the Director, Revenue Services, in consultation with the General Manager, Toronto Water, to: a. Establish a formal protocol for setting up in the water billing system non-billable City accounts (where water consumption requires tracking but no payments are required from the Divisions), as well as, billable accounts (where payments are required from the Divisions for water service provided); and b. Review existing internal City accounts with overdue balances to determine if these are collectible and billable. The account status should be updated accordingly and outstanding balances should be collected or written-off.	The Division believes this recommendation to be substantially implemented as at September 2019. The Division has the necessary documentation that will be available for the Auditor General's next scheduled review in Q3 2020 to substantiate that the recommendation has been fully implemented. These type of accounts are reviewed regularly to ensure they are billed appropriately and collected as part of the Division's normal billing and collections procedures.

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

Finance and Treasury Services Revenue Services Audit of Water Billing and Collection – Phase II: Part 1 – Incorrect Vacant Land Status Properties Reduces City's Property Tax Revenue 10/13/2016		
1	<p>City Council request the Chief Building Official and Executive Director to develop an action plan to resolve dormant permits. The Action Plan should include:</p> <p>a. A communication strategy to educate property owners about their responsibilities and obligations to inform the City about the progress of their construction project.</p> <p>b. A strategy to prioritize the review of permits that have been open for an extended period of time. The review should consider Toronto Building's current open permit initiative and property information available from other Divisions, such as properties coded as vacant land for lengthy periods, from Revenue Services Division. 1b. As amended by Audit Committee on October 28, 2016</p>	<p>As part of Toronto Building's dormant permit action plan, work to close existing permits is continuing throughout all four districts. As the program continues, priority will be given to resolve dormant permits that are classified as vacant land. Toronto Building will work with Revenue Services to obtain a database of properties that are classified as vacant land. Timeline: Q3-2020</p>
2	<p>City Council request the Director, Revenue Services and the Chief Building Official develop exception reports to monitor the classification status of vacant land properties, such as:</p> <p>a. Reports identifying properties with completed construction still coded as vacant land.</p> <p>b. Reports of properties with open permits coded as vacant land and consuming water.</p>	<p>(a): Revenue Services has contacted the Director of Operations (Buildings) to facilitate the training in order to obtain the necessary reports. Training to take place in Q1 2020</p> <p>(b): Once training is completed, staff will run the necessary reports to identify properties with open permits coded as vacant land and consuming water. Timeline: Q3-2020</p>
4	<p>City Council request the Chief Building Official and Executive Director to implement measures that will deter the occurrence of no show inspection visits. The measure should include an assessment of whether a fee can be charged to property owners for 'no show' inspection visits where these visits are pre-scheduled.</p>	<p>Toronto Building is undertaking a comprehensive Program Review that will include an examination of building inspection services. This review will consider what measures can be implemented to deter the occurrence of no-show inspection visits including whether a fee can be charged to property owners when no one appears for a scheduled site inspection. Timeline: Q2-2020</p>

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

Finance and Treasury Services Pension, Payroll and Employee Benefits 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 03/20/2017		
5	City Council request the Treasurer to consider establishing a reasonable quantity limit for orthotics and orthopedic shoes benefits for dependents aged 18 or younger and for medical braces.	The Treasurer engaged an external consultant to review and provide recommendations. These recommendations will be considered during Collective Bargaining.
10	City Council request the Treasurer to ensure that the current employee health benefit plan administrator's adjudication processes include an assessment on age reasonableness for health claims.	<p>The Division believes this recommendation to be implemented.</p> <p>The Treasurer engaged Mercer to complete a "Target Audit", the finding were that GSC does not adjudicate claims based upon age of claimant, which is a standard within the industry, but does have controls in place to check for age reasonableness for health claims.</p>
11	City Council request the Treasurer to assess the reasonableness and appropriateness of the City's physiotherapy benefit provisions, taking into account the financial impact and the City's comparability to other jurisdictions.	The Treasurer engaged an external consultant to assess the reasonableness an appropriateness of the City's physiotherapy benefit provisions, taking into account the financial impact and the City's comparability to other jurisdictions. These recommendations will be considered during Collective Bargaining.
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" 03/13/2017		
1	City Council request the Treasurer to consult with the City's current benefits plan administrator and the appropriate legislative agencies to determine whether the benefits plan administrator should implement a practice of considering reporting to the appropriate regulatory body, physicians or pharmacists who prescribed or dispensed potentially excessive opioids to claimants.	<p>The Division believes this recommendation to be implemented. The Division will compile the necessary documentation to substantiate that the recommendation has been fully implemented.</p> <p>The Director Pension, Payroll and Employee Benefits (PPEB) consulted with the Benefits Plan Administrator Green Shield Canada (GSC) and determined a practice is in place to report to the appropriate regulatory body, physicians or pharmacists who prescribed or dispensed potentially excessive opioids to claimants.</p>

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

3	<p>City Council request the Treasurer to clarify with the City's benefits plan administrator its practice of adjudicating erectile dysfunction drugs to identify anomalies such as excessive dosage, significant year-over-year increases, and obtaining multiple types of drugs at the same time.</p>	<p>The Treasurer engaged an external consultant to review and provide recommendations. These recommendations will be considered during Collective Bargaining. Additionally, PPEB will be developing various analytics reports regarding usage and dosage.</p>
Finance and Treasury Services Pension, Payroll and Employee Benefits Improving Reporting and Monitoring of Employee Benefits (Manulife) 06/12/2012		
2	<p>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.</p>	<p>The Director, PPEB has engaged our Benefits Consulting Provider, Mercer, to recommend effective performance measures and service levels based upon industry standards.</p> <p>Mercer review has been completed for the Benefits Administrator (GSC) and will be available by mid-January.</p> <p>Mercer has also initiated a LTD benefits performance review in 2019 and is anticipated to be completed in 2020.</p> <p>Due to cost and effort required to conduct the review and to ensure any recommendations are implemented and measured before the next review takes place, PPEB will be conducting biennial reviews of the Benefits and LTD Carriers.</p> <p>PPEB has also started engaging different stakeholders in developing an Integrated Fraud Management strategy for all benefits.</p>
Finance and Treasury Services Pension, Payroll and Employee Benefits Management of the City's Employee Extended Health and Dental Benefits Phase One: The City Needs to Ensure Adequate Detection and Review of Potentially Excessive and Unusual Drug Claims 10/24/2016		
3	<p>City Council request the Treasurer to undertake necessary steps to ensure the City's benefits plans are cost-effective and follow industry standards and best practice, including but not be limited to:</p> <p>a. Consultation, on a regular basis, with industry experts and the new plan administrator to identify industry standards and acceptable practices for drug benefit coverage limits, particularly in areas where</p>	<p>The Director PPEB engaged Mercer, in May 2018, to conduct an environmental market review of the City benefits plans and identify opportunities for change for all employee groups. Reports for all employee groups have been received.</p> <p>New contract with Toronto Professional Fire Fighters' Association (TPFFA) approved by Council on December 13, 2018.</p>

Appendix 3

Action Plans for Recommendations Noted as High Priority and Outstanding Greater than 5 Years by the AG

	<p>utilization by the City's members is significantly higher than industry standards or benchmarks; and</p> <p>b. Recommending reasonable maximum plan coverages for the appropriate drugs with consideration for special circumstances.</p>	<p>Mercer recommendations will be considered during Collective Bargaining.</p>
7	<p>City Council request the Treasurer to ensure the City only reimburses over-the-counter drug claims in accordance with City policies and to ensure cost effective reimbursement of over-the-counter drug claims. Steps should be taken but not be limited to:</p> <p>a. Following up with Manulife to validate the eligibility of over-the-counter drug claims to ensure they meet the life sustaining requirements in the City's policies and recover any ineligible amounts paid;</p> <p>b. Ensuring the new plan administrator has a process in place to obtain evidence of life sustaining purpose when reimbursing over-the-counter drugs in accordance with City policies; and</p> <p>c. Working with the new plan administrator to develop ways to minimize the cost of dispensing fees for eligible over-the-counter drug claims.</p>	<p>PPEB is currently working to:</p> <ol style="list-style-type: none"> 1- Develop an over the counter (OTC) drugs and dispensing fees strategy 2- Develop an inventory of eligible OTC drugs 3- Develop a quarterly validation of OTC drugs being reimbursed.
15	<p>City Council request the Treasurer to undertake a review of the City's records of eligible individuals for health benefits coverage to ensure accurate and complete information in the City's system. A review of the health benefit claim histories should be conducted on individuals with questionable or missing dates of birth. Where claim reimbursements were made for ineligible individuals, steps should be initiated to recover overpayments.</p>	<p>The Division believes this recommendation to be substantially implemented. The Division will compile the necessary documentation to substantiate that the recommendation has been fully implemented.</p> <p>Positive enrollment process has been in place since September 2016 for all new hires and existing employees. The process requires employers to provide proof of eligibility, such as marriage certificate, birth certificate and/or affidavit confirming common law status, for enrollment of spouses and dependents.</p> <p>A positive re-enrollment city wide is planned for all affiliations by the end of 2021. Notice has already been provided to the unions.</p> <p>The City audits dependents date of birth on a quarterly basis to ensure validity of SAP data and we are awaiting system changes to enable audits on a weekly basis.</p> <p>The City performs a quarterly data comparison between the GSC system and SAP. As of June 2019, all records have been compared and we have 100% concurrence between GSC and SAP data.</p>

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

		<p>After further analysis of cases identified in the previous AG report, it was determined that the records referenced in the report were related to Group Life Insurance (GLI) Child Beneficiaries, which were not enrolled in the Health and Dental benefits. Date of birth is not required for beneficiary's designation and therefore missing or questionable date of birth is not an issue for this purpose. The GLI beneficiary process was updated to exclude these records from future reports to the AG.</p> <p>It should be noted the benefits provider has controls in place to reject questionable or missing birth dates prior to enrolment, which are flagged to the City and actioned. The provider dependent report does not contain questionable or missing dates of birth.</p>
<p style="text-align: center;">Infrastructure and Development Services City Planning City Planning Division-Community Benefits Secured Under Section 37 or 45 of The Planning Act 03/31/2011</p>		
1	<p>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</p>	<p>On Oct. 29, 2019 City Council adopted item PH8.8 which contained City Planning and the City Solicitor's Response to Auditor General's Recommendation Regarding Section 37 and 45 Funds. The Chief Planner has completed the assessment of community benefits and reported on any uncollectable benefits. An updated report in Q1 2020 will identify any additional outstanding funds that have been received.</p>
<p style="text-align: center;">Infrastructure and Development Services Fire Services Toronto Fire Services - Improving the Administration and Effectiveness of Firefighter Training and Recruitment 09/16/2013</p>		
3	<p>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:</p> <ul style="list-style-type: none"> a. Developing and using relevant and consistent key performance indicators that are aligned with the strategic goals of the Fire Master Plan; b. Determining the reporting requirements of training goals and activities, such as content, frequency, and recipients; and 	<p>The final step to closing out this item was to ensure Key Performance Indicators (KPI's) related to training were reported out to the executive management team dynamically. We are currently in the final phase of rolling out the newly developed TFS Training KPI dashboard. This was developed jointly with TFS' ELI lead, the office of the Fire Chief and our analytics team.</p>

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

	c. Ensuring necessary tools and information for measuring, monitoring and reporting activities consistently are available.	
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.	Research project and in-depth analysis of National Fire Protection Association's (NFPA) 1401 (comparing NFPA record standards to TFS' internal training records process) was conducted and completed in 2019. Final step before year-end is to present analysis and project closeout to the Fire Chief and Deputy Fire Chief of Training & Tech ops.
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: a. Ensuring standard operating guidelines dealing with records management practices and procedures are consistent and align with City policies; and b. Ensuring standard operating guidelines are complied with, such as obtaining and maintaining all required documentation on file	In-depth process mapping and improvement project regarding internal training records was developed and completed in 2019 to address this recommendation. Final step before year-end is to present analysis and project closeout to the Fire Chief and Deputy Fire Chief of Training & Tech ops.
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.	In-depth process mapping and improvement project regarding internal training records was developed and completed in 2019 to address this recommendation. Final step before year-end is to present analysis and project closeout to the Fire Chief and Deputy Fire Chief of Training & Tech ops.
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.	In-depth process mapping and improvement project regarding internal training records was developed and completed in 2019 to address this recommendation. Final step before year-end is to present analysis and project closeout to the Fire Chief and Deputy Fire Chief of Training & Tech ops.
Infrastructure and Development Services Municipal Licensing and Standards Municipal Licensing and Standards, Investigation Services Unit - Efficiencies Through Enhanced Oversight 01/30/2013		
1	City Council request the Executive Director, Municipal Licensing and Standards to: a. review and, where appropriate, amend individual and organizational performance objectives	Parts a. and b. are complete. Update on c: Standard Operating Procedure (SOP) for reading, assessing, and using monthly employee

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

	<p>particularly those pertaining to emergency complaints</p> <p>b. develop a quality assurance program to ensure that there is an ongoing review of staff's performance against objectives</p> <p>c. ensure that appropriate action is taken to address performance which does not meet the established standard.</p>	<p>performance reports, including established standards has been developed and is being finalized.</p>
2	<p>City Council request the Executive Director, Municipal Licensing and Standards to:</p> <p>a. develop and document organizational expectations for recording the progress and closure of investigations</p> <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>	<p>Parts a. and c. are complete.</p> <p>Update on b: SOPs for handling emergency complaints for Adequate heat, abandoned appliances and pool enclosures have been written and approved by management as of September 2019. The SOPs outlines procedures for management oversight which includes being copied on emergency cases sent to officers to allow them to follow-up until it is closed by an officer.</p>
Infrastructure and Development Services Toronto Building Toronto Building Division - Building Permit Fees, Improving Controls and Reporting 01/23/2012		
1	<p>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.</p>	<p>Toronto Building is undertaking a comprehensive Program Review which will include a detailed examination of the full cost model focused on reviewing the direct & indirect costs, revenues & reserve fund components that should be used to calculate building permit fees. Once completed it is anticipated that the Division can utilize the report to fully implement this recommendation by Q3-2020.</p>
2	<p>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.</p>	<p>Toronto Building is undertaking a complete evaluation of the work that is currently provided by Municipal Licensing and Standards Prosecutions Unit in support of Toronto Building's administration and enforcement of the Building Code Act. The Division anticipates this recommendation will be fully implemented by Q1-2020.</p>
8	<p>City Council request the Chief Building Official to ensure that the annual report on building permit fees includes additional information explaining the</p>	<p>The Program Review will also include recommendations on the annual reporting of building fees. This will include a detailed examination of the full cost model and will examine "direct costs" & "indirect costs" as required</p>

Appendix 3
Action Plans for Recommendations Noted as High Priority and Outstanding
Greater than 5 Years by the AG

	differences between building permit fees collected and the amounts included in the annual report.	under the Building Code Act. Recommendations brought forward by the consultant as part of the review will assist the Division to fully implement recommendation 8 by Q3-2020.
Infrastructure and Development Services Toronto Building Toronto Building - Improving the Quality of Building Inspections 01/15/2014		
3	City Council request the Chief Building Official and Executive Director review the current administrative process and the controls related to outstanding violations. Such a process ensure that there is ongoing supervisory review of all outstanding violations. In particular, the review should include an immediate evaluation of "unsafe orders" and, where appropriate, immediate action be taken.	This recommendation is fully implemented. The Division has established a program of ongoing supervisory review of all outstanding violations. Unsafe orders are identified in the Division's new tracking tool. In addition to Inspection Managers conducting supervisory reviews, all outstanding violations are reviewed at monthly Inspection Coordinating Meetings.
Infrastructure and Development Services Toronto Building Toronto Building Division: Conditional Permits 10/20/2017		
2	City Council request the Chief Building Official & Executive Director, Toronto Building Division, to strengthen controls to ensure that all requirements, including Zoning By-Law, Building Code Act, and Toronto Building conditional permit issuance criteria, are met prior to the issuance of a conditional permit.	This recommendation is fully implemented. The Division issued a new Conditional Permit Policy bulletin in Q2 2019. The new bulletin contains two key guidelines that outline the requirements that must be met prior to the issuance of a conditional permit. The guidelines are included in the new policy bulletin as Attachment Number 8, Conditional Permit Guidelines – Shoring and Attachment & Number 9 Conditional Permit Guidelines – Foundations/Structural/Building.
Infrastructure and Development Services Transportation Services Inventory Controls Over Traffic Control Devices in Transportation Services Need to be Improved 04/25/2012		
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.	Purchasing & Materials Management will work with Toronto Water staff to complete the implementation of appropriate inventory procedures in Toronto Water Ashbridges Bay with respect to spare parts by Q2 2020.