

## CITY DIVISIONS IN COMMUNITY AND SOCIAL SERVICES, THE CITY MANAGER'S OFFICE AND THE PEOPLE AND EQUITY DIVISION

### PUBLIC AUDIT RECOMMENDATIONS FULLY IMPLEMENTED

**Division:** Children's Services

**Report Date:** 04/26/2018

**Report Title:** Children's Services Division: Opportunities to Achieve Greater Value for Child Care from Public Funds

No.	Recommendation
003	City Council request the General Manager, Children's Services Division, to expedite the process of providing centralized and up-to-date vacancy information on licensed child care spaces in Toronto to help families look for licensed child care services.
004	City Council request the General Manager, Children's Services Division, in her reports of wait list numbers for child care subsidies, to provide a detailed breakdown of the numbers to delineate: <ul style="list-style-type: none"> <li>a. Children whose subsidy has already been allocated</li> <li>b. Children with an immediate child care need</li> <li>c. Children with a future child care need.</li> </ul>
007	City Council request the General Manager, Children's Services Division, to review the current policy requirements regarding proof of attendance or completion of post-secondary school programs as an approved activity for child care fee subsidies.
008	City Council request the General Manager, Children's Services Division, to request the Ministry of Education to review and consider including current pay stubs as part of the requirements for assessing applicants' income and eligibility for child care fee subsidies.
009	City Council request the General Manager, Children's Services Division, to revise current policies pertaining to child care fee subsidy adjustments to ensure the following: <ul style="list-style-type: none"> <li>a. Requiring subsidy recipients to report increases in income of 20 per cent or more and to process the appropriate subsidy adjustment</li> <li>b. Calculating overpayment and underpayment and any change to the subsidy amount based on the time when the income change occurs.</li> </ul>
013	City Council request the General Manager, Children's Services Division, to develop formal policies and procedures to deter and detect potential fraud among recipients of child care fee subsidies and child care centre operators.
016	City Council request the General Manager, Children's Services Division, to ensure applications for the child care fee subsidy by social assistance recipients and referrals from Toronto Employment and Social Services are consistently processed and given the same priority.
020	City Council request the City Manager to review the Vulnerable Sector Check process for employees who work with children in City-run child care centres to ensure the process is independent and adequate to mitigate the City's risk exposure. This should include a review of the composition of the internal Vulnerable Sector Check Committee within the Children's Services Division.

**Division:** City Manager's Office  
**Report Date:** 06/11/2015  
**Report Title:** Implementing an Integrated City-wide Risk Management Framework

No.	Recommendation
001	<p>City Council request the City Manager review options for managing risks on an integrated basis across the City and report back to Council on a work plan and timeline for implementation. The review to consider:</p> <ul style="list-style-type: none"> <li>a. an appropriate corporate Enterprise-wide Risk Management (ERM) policy and/or enterprise-wide framework for an integrated approach to managing risk across the City</li> <li>b. the appropriate resources, tools, and job aids to be made available to divisions, agencies, and corporations, to support a common and consistent understanding of risk management processes and practices</li> <li>c. the appropriate mechanisms for tracking and monitoring risks and to report on significant risks to City Council and/or appropriate committee of Council.</li> </ul>

**Division:** Court Services  
**Report Date:** 04/26/2018  
**Report Title:** Toronto Court Services: Collection of Provincial Offence Default Fines

No.	Recommendation
002	<p>City Council request the Director of Court Services, in consultation with the City Solicitor, to request the Province to consider if additional sanctions can be applied where defendants are repeatedly committing offences (and in particular, offences that have the potential to impact public health and safety) in order to improve opportunities for enforcement where defendants continue to fail to pay the related defaulted fines.</p>
003	<p>City Council request the City Manager, in consultation with the City Solicitor, to request that the Province pass regulations that, despite subsection 165(3) of the Provincial Offences Act, will allow a defendant to apply to a justice to reduce or expunge a defaulted Provincial Offences Act fine where the defendant meets the criteria for inability to pay defined in the regulations.</p>
004	<p>City Council request the Director, Court Services, to ensure that outstanding Provincial Offences Act fines are assigned to and rotated from its collection agencies on a consistent and timely basis, in compliance with its collection procedures.</p>
010	<p>City Council request the City Manager to request that the Province consider requesting all Provincial Ministries to assist in encouraging the payment of Provincial Offences Act fines by:</p> <ul style="list-style-type: none"> <li>a. identifying Ministries and Agencies that may have enforcement tools that could promote the payment of fines, like licensing requirements or conditions that require the payment of outstanding fines; and</li> <li>b. encouraging those Ministries and Agencies to consider adding the requirement to pay all outstanding fines incurred under the Provincial Offences Act as a condition of the issuance of any licences and/or permits.</li> </ul>
011	<p>City Council request the City Manager to request that the Province consider whether additional sanctions, such as single-plate denials, can and ought to be established where fines for offences involving a company-owned vehicle are not paid, or companies do not pay fines related to Highway Traffic Act or Compulsory Automobile Insurance Act offences.</p>
013	<p>City Council request the City Manager, in consultation with the City Solicitor and Director, Court Services, to make a request to the provincial Superior Courts of Justice to improve or expedite processes for filing certificates of default related to defaulted Provincial Offences Act fines.</p>
015	<p>City Council request the City Manager, in consultation with the City Solicitor, to request that the Province assist the City in accessing information in the Province's electronic land records database,</p>

No.	Recommendation
	in order to improve the ability to match City debtors (including those with defaulted Provincial Offences Act fines) with the owners of real property in Ontario.
016	City Council request the City Manager, in consultation with the City Solicitor and the Director, Court Services, to make a request to the Province for legislative changes to enable collection of defaulted fines through the property tax rolls for jointly owned properties.
017	City Council request the Treasurer, in consultation with the Director, Court Services, to assess the results of the pilot inter-municipal tax roll program. If the project is deemed to be successful in enforcing the consequence of Provincial Offences Act offenses: <ul style="list-style-type: none"> <li>a. the City undertake to enter into additional agreements with other Ontario municipalities; and</li> <li>b. the City undertake to transfer and accept other defaulted fines to and from other municipal partners to be added to the relevant municipal property tax rolls for collection.</li> </ul>
018	City Council request the City Manager to: <ul style="list-style-type: none"> <li>a. undertake the necessary consultation with the relevant provincial Ministries to evaluate whether the City's defaulted Provincial Offences Act fines can be added to the Canada Revenue Agency Set-Off Programs; and if so,</li> <li>b. submit a request to participate in the Programs.</li> </ul>
021	City Council request the City Manager to consider whether a request should be made to the Province regarding whether incentives for early fine payment can and ought to be established, such as discounts to fine amounts where a defendant does not dispute a ticket and submits payment promptly or interest charges applied to fines that go into default.
022*	City Council request the Director, Court Services, to revise the Division's practices for maintaining contact with debtors, where necessary, in an effort to be more proactive in following up on unpaid fines. This should include implementing requirements for a consistent dunning process in the contracts with the private collection agencies.
023	City Council request the Director, Court Services, to explore the use of predictive data modelling and decision analytics in order to optimize collections and resource allocation based on the debt profile.
031	City Council request the Director, Court Services, in consultation with the City Solicitor, to: <ul style="list-style-type: none"> <li>a. determine whether administrative fees and charges can be applied by the City to defaulted fines, in addition to those prescribed Collection Agency Costs, Late Fee, and other mandated fees and charges under the Provincial Offences Act, in order to more fully recover the cost of collections; and if the outcome of the review with City Solicitor supports the imposition of additional fees; and</li> <li>b. make a recommendation to City Council on an administrative fee that can be imposed under section 259 of the City of Toronto Act, 2006, or otherwise seek approval from the Ontario Ministry of Attorney General for additional fees under the Provincial Offences Act, as necessary.</li> </ul>

*\* Preliminary audit work indicates dunning letters are being sent to some debtors. However, we require additional time to verify whether dunning letters are being sent to all debtors consistently. We will perform additional work in next year's follow-up process to determine if the Division needs to take further action to implement the recommendation.*

**Division: Parks, Forestry & Recreation**  
**Report Date: 06/28/2018**  
**Report Title: Review of Urban Forestry - Permit Issuance and Tree By-law Enforcement Require Significant Improvement**

No.	Recommendation
002	City Council request the General Manager, Parks, Forestry and Recreation to develop and implement effective management measures for permit issuance including secondary review of permit files by supervisory staff and adequate staff training.

<b>No.</b>	<b>Recommendation</b>
004	<p>City Council request the General Manager, Parks, Forestry and Recreation Division, to ensure that the approval for tree permit exceptions are supported with valid reasons and consistently applied across all district offices. Steps to be taken include:</p> <ul style="list-style-type: none"> <li>a. Clear requirements for staff to provide sufficient documentation on file detailing the tree condition assessment results, and what constitutes the imminent hazard</li> <li>b. Adequate training to staff</li> <li>c. Regular supervisory review to ensure trees approved for exception meet the bylaw and Division's criteria.</li> </ul>
005	<p>City Council request the General Manager, Parks, Forestry and Recreation Division, to provide sufficient staff training and implement adequate oversight measures to ensure tree condition assessment and location rating are determined in a consistent manner across the City, and are sufficiently documented to support the determination of an appraised tree value.</p>

**Division: People & Equity**  
**Report Date: 10/07/2015**  
**Report Title: Maximizing Value from a Learning Management System**

<b>No.</b>	<b>Recommendation</b>
004	<p>City Council request the Executive Director, Human Resources and the Chief Information Officer to ensure total project costs reported at the end of the Enterprise eLearning Initiative identify and include all planning costs for the project.</p>

**Division: People & Equity**  
**Report Date: 05/01/2015**  
**Report Title: Improving the Administration of City Training Programs**

<b>No.</b>	<b>Recommendation</b>
006	<p>City Council request the Executive Director, Human Resources in consultation with City Divisions to formalize a City-wide needs assessment process to identify gaps between actual and required core competencies for employees.</p>

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

<b>No.</b>	<b>Recommendation</b>
005	<p>City Council request the City Manager to ensure checklists for supervisory review of Community Partnership and Investment Program grant allocations are developed and that supervisory reviews are performed in a timely manner.</p>
006	<p>City Council request the City Manager to ensure all grant assessment forms are relevant, practical and clear.</p>