

# AU7.5 Attachment 4

## ATTACHMENT 4

### **AUDITOR GENERAL'S OFFICE 2021 WORK PLAN DEFERRED AUDIT PROJECTS FROM 2020 WORK PLAN**

The following projects have been deferred to a later date due to other audit priorities or for operational reasons.

#### **CITY DIVISIONS**

##### ***1. PARKS, FORESTRY AND RECREATION (PF&R) - COMMUNITY RECREATION BRANCH***

Included in the 2020 Work Plan was an audit of Parks, Forestry and Recreation. The intent of this audit was to perform an operational review of community recreational facilities to assess the economy and efficiency of operations, and adherence to service and performance standards. Due to the COVID-19 pandemic, regular Community Recreation operations have not yet resumed. This audit is being deferred until operations resume. In lieu of this project, in 2020 the Auditor General's Office conducted additional audit work related to Parks, Forestry and Recreation - Urban Forestry Tree Maintenance Contracts at the request of City Council.

##### ***2. REVENUE SERVICES - ADMINISTRATIVE PENALTY SYSTEM***

Included in the 2020 Work Plan was an audit of Revenue Services - Administrative Penalty System. The intent of this audit was to review the City's process to address disputed parking by-law violations. Due to the COVID-19 pandemic, parking enforcement activities have been significantly impacted. This audit is being deferred and will be considered for future work plans.

##### ***3. SENIORS SERVICES AND LONG-TERM CARE - OPERATIONAL REVIEW***

An audit of Seniors Services and Long-Term Care was included in the audit horizon of the 2020 Work Plan. The intent of the audit was to conduct an operational review of long term care facilities and an assessment of the efficiency and effectiveness of delivery of care and program services such as adult day programs, supportive housing services, tenancy support and homemakers and nurse's services for vulnerable individuals who reside in the community. This audit is being deferred until the Auditor General of Ontario and Patient Ombudsman complete their reviews and recommendations are released.

#### **AGENCIES AND CORPORATIONS**

##### ***4. TORONTO TRANSIT COMMISSION (TTC) - TRANSPORTATION AUDIT***

Included in the 2020 Audit Work Plan was an audit of TTC bus operations, as well as a second phase audit to include other modes of transportation (e.g. streetcars, subway). The intent of these audits was to assess the effectiveness and efficiency of TTC transportation operations and services to identify service improvement and cost-saving opportunities for

the most effective and efficient use of TTC's revenue vehicles and operators. These two phases were combined to include all transportation modes (bus, subway, and streetcar) for planning purposes. The planning of this audit was completed in Q2 of 2020 and several other important audit areas were also identified.

Due to the COVID-19 pandemic, TTC operations and ridership have been significantly impacted. This audit is therefore being deferred to a later time.

The TTC has 157 outstanding recommendations as of October 31, 2020, including a number of high priority recommendations that can result in cost savings. The Auditor General will focus her efforts in 2021 on follow-up work to assess whether these recommendations are implemented.