CITY DIVISIONS – FULLY IMPLEMENTED OR NO LONGER APPLICABLE AUDIT RECOMMENDATIONS
(Not Verified by the Auditor General)

INDEX OF RECOMMENDATIONS

Note: Audit Report Recommendations the Auditor General deemed High Priority are indicated as such in the tables included in this Attachment.

Service Area: City Manager's Office

Division: People and Equity

Report Title: Opportunities to Enhance the Oversight of Non-Union Employee Separation costs

Report Date: 06/11/2014

No.	Recommendation	Management Comments as of June 1, 2021
6	City Council request the City Manager, in consultation with the Executive Director, Human Resources Division and the City Solicitor, to conduct a formal review of the City's Separation Program on a periodic basis, to ensure that the program remains fair and consistent with the practices of other municipalities and organizations, employment legislation and common law practices. All revisions should be reflected in the Separation Program and Strategies manual accordingly. ***High Priority***	Documentation has been provided to demonstrate that a formal review of the City's Separation Program has been conducted on an annual basis since 2014 until 2020.

Service Area: Community and Social Services

Division: Parks, Forestry & Recreation

Report Title: Review of Urban Forestry - Permit Issuance and Tree By-law Enforcement Require Significant Improvement

Report Date: 06/28/2018

No.	Recommendation	Management Comments as of June 1, 2021
7	City Council request the General Manager, Parks, Forestry and Recreation Division, to put in place an effective management review process to ensure adequate and appropriate actions are undertaken by staff to respond to applicants' requests for refund of Tree Security and Tree Protection Guarantee deposits.	Recommendation #7 has been completed and needs to be verified by the Auditor General's Office. Refunding Guarantee Deposits Procedure implemented April 11, 2019 then replaced with Guarantee Deposit Procedure, implemented October 9, 2019. The procedure outlines a process for staff to investigate, report and facilitate the return, hold or forfeiture of Guarantee Deposits. At the end of 2019 Samples for testing the completion of this recommendation were required to validate its implementation. As part of TPPR's Supervisory oversight work, multiple sites have been reviewed for Guarantee Deposits refunds.

Report Title: Review of Urban Forestry - Ensuring Value for Money for Tree Maintenance Services
Report Date: 04/26/2019

No.	Recommendation	Management Comments as of June 1, 2021
2	City Council request the General Manager, Parks, Forestry and Recreation Division, to consider installing a Global Positioning System (GPS) tracking system on the vehicles used by Urban Forestry staff for tree maintenance activities. *High Priority*	Recommendation #2 has been fully implemented and needs to be verified by the Auditor General's Office. With assistance from Fleet and PMMD, overall installation of GPS units in UF tree maintenance vehicles is 100% complete.

Division: Shelter, Support and Housing Administration

Report Title: Opening Doors to Stable Housing: An Effective Waiting List and Reduced Vacancy Rates Will Help More People Access Housing
Report Date: 6/21/2019

No.	Recommendation	Management Comments as of June 1, 2021
21	City Council request the General Manager, Shelter, Support and Housing Administration Division, in consultation with the Chief Executive Officer, Toronto Community Housing Corporation, to consider the feasibility of using TCHC vacant units held for revitalization to meet the demand for emergency shelter as an alternative to hotels or other temporary shelter options. *High Priority*	SSHA and TCHC met to explore the feasibility of utilizing vacant units held for revitalization. Based on the consultation, 70 units in the Regent Park Revitalization project were made available as alterative shelter sites to house approximately 160 people on a temporary basis, in response to the COVID-19 emergency response.

Division: Social Development Finance and Administration

Report Title: Municipal Grants - Improving the Community partnership and Investment Program
Report Date: 01/21/2013

No.	Recommendation	Management Comments as of June 1, 2021
7	City Council request the City Manager to train grants staff on the use of updated assessment forms. *High Priority*	EDC committed to implementation of Recommendation #7 from the AG about guidelines for assessments for grants by external peer advisors by March 31, 2021. EDC staff working on different programs worked collectively to establish a template for all granting programs, and note where program specific examples or additions would be made to the general instructions.

Service Area: Corporate Services

Division: Corporate Real Estate Management (CREM)

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

No.	Recommendation	Management Comments as of June 1, 2021
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. *High Priority*	The Project Management Office team within the CREM Division, has developed the accessibility design guidelines (TADG), the guidelines are completed and have incorporated the comments of appropriate divisions as well external sources of accessibility within the community, it was shared with the Accessibility Committee, the latest documents is dated 2018, the current guidelines have served as basis for current projects being implemented by City . Our recommendation is to review and update TADG every 3 years to keep up with industry standards and future innovations, the new update will happen in 2021 which will include the new standards for Modern TO - the current guideline document will be reviewed for further updates and presented a second time to the accessibility committee and directed to council for approval. This process will be followed every 3 years to capture significant changes to the accessibility standards and/or new bylaws. Due to the size of the document the file can be provided upon AG request, and it will be posted on the City Website upon completion of the scheduled update (Fall 2021)

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

No.	Recommendation	Management Comments as of June 1, 2021
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. *High Priority*	A corporate procedure to measure and establish cleanable area was developed by consultant.

Report Title: Audit of City Cleaning Services - Part 2: Maximizing Value from Cleaning Contracts
Report Date: 06/14/2016

No.	Recommendation	Management Comments as of June 1, 2021
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. *High Priority*	- Call documents in the last RFP did not contain labour estimates but rather required vendors to provide the necessary estimates based on a standardized outcome-based custodial service model where we have identified the scope and the service level expected. - Labour estimates will be provided by vendors once they have calculated the cleanable area for each site. The labour estimates (cleanable area divided by labour hours) will then be compared to ISSA industry standards. - We are following a planned approach to gathering the required property information necessary to do, which involves the winning suppliers completing a review of each property and submitting a production folder six months following the start of the contract. - As per Section 14.4 Production Folder of the Scope of Work, the production folder, coupled with additional information that we already have, will result in production standards (cleaning per hour, per sq. ft.) to evaluate against the ISSA productivity standards for custodial services.

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

No.	Recommendation	Management Comments as of June 1, 2021
14	City Council request the Chief Corporate Officer, in consultation with the Director, Accounting Services, to obtain a financial statement audit of the Leasing Manager's financial records for Union Station's commercial operations from 2010 to 2015. *High Priority*	CREM has undertaken an audit with previous Leasing Manager to ensure that lease related revenue during the period is accounted for in pursuit of developing a reliable audit opinion on which the City can determine both the level of recovery and strategy to ensure payment is collected. The audit has been delivered and is presently being assessed. Any emerging need to implement a recovery strategy is anticipated to be determined by the end of November, 2020.

Report Title: Enhance Focus on Lease Administration of City-owned Properties
Report Date: 6/28/2018

No.	Recommendation	Management Comments as of June 1, 2021
4	City Council request the Director, Real Estate Services, in consultation with the City Solicitor, to review all leases currently in overhold to	CREM is working with the City Solicitor to assess capability to retroactively apply the overhold terms of agreements as well as the likelihood of successfully defending against any legal challenge.

No.	Recommendation	Management Comments as of June 1, 2021
	determine whether the City can and should retroactively bill and collect all rents owing in accordance with the overhold rate specified in the respective agreement. *High Priority*	A determination and business plan to recover any pursuable overhold charges will be completed in Q4-20.
5	City Council request the Director, Real Estate Services, in consultation with the City Solicitor, to establish criteria for determining when a month-to-month overhold rate should be included in new, extended, or amended lease agreements.	CREM has developed a draft policy setting out the requirements for the inclusion of a standard overhold rate of 150% on all market leases (CST/BMR leases exempted) and mandating such rates be enforced immediately, unless otherwise approved by the Director of Transaction Services or Property Management. This overhold rate must be included in all new leases, any extension agreements, and any lease amendment agreement that includes an adjustment of the rental terms and/or lease term. The form of lease out requires the charge of 150% overhold rate on all market leases (CST/BMR leases exempted), the monitoring of which will be through the Leasing Management Oversight Committee. Both the policy and the standard form of lease are in draft forms and will be finalized and operationalized by December 31, 2020.
8	City Council request the Director, Real Estate Services to establish and implement a process, including appropriate monitoring controls, to: a. ensure pending percentage rent reviews are efficiently and effectively identified and actioned, leveraging where possible available functionality in the City's financial system; and b. ensure percentage rents are calculated based on verifiable financial information and are billed and collected on a timely basis. *High Priority*	CREM has developed and implemented a lease reconciliation process that includes percentage rent reviews along with other cost allocations for which tenants may have responsibility as part of their respective agreements. This process includes use of functionality within SAP to identify accounts with percentage rent responsibilities, document results of lease reconciliation exercises (including financial information utilized for calculation) and track/collect the resulting receivable within a 30-day expectation. Accounts Receivable subsequently manages the aged receivables with a 30, 60 and 90+ day perspective towards collection within a timely fashion.
11	City Council request the Director, Real Estate Services, in consultation with the City Solicitor, to determine the City's contractual right to retain any property tax rebates at commercially-occupied City-owned properties and, if necessary, ensure refunds are distributed to the respective occupants.	In consultation with the City Solicitor, it has been determined that the City does have the right to retain property tax rebates at commercially occupied properties. According to the by-law Heritage Tax Rebate By-law (357-2015), "Applicant" is defined as "an owner or a person authorized by an owner to submit a heritage property tax rebate application on behalf of the owner." The Authorization section further indicates that "the owner of an eligible heritage property may retain the benefit of any heritage property tax rebate despite the provision of any lease or other agreement relating to the eligible heritage property, or may authorize the City, in writing, to pay the heritage property tax rebate to a lessee of the eligible heritage property."

No.	Recommendation	Management Comments as of June 1, 2021
12	City Council request the Director, Real Estate Services, to review all active leases to ensure reconciliations of recoveries for all periods up to December 31, 2017, are completed and any settlement amounts are recorded in the City's financial system, and appropriately billed and collected from the respective occupants in a timely manner. *High Priority*	CREM has developed and implemented an annual lease reconciliation process. Reconciliations have been conducted among all active leases within CREM responsibility, dating back to December 31, 2017. The City's financial tracking system (SAP) has been updated with the respective credits / receivables emerging from the exercise. Leaseholders with a reconciled arrears balance have been contacted with the details and a 30-day expectation to pay. Where necessary, re-payment agreements have been negotiated. Leases in default will be treated within the same process as is used to manage rental arrears in cooperation with Accounting Services and Legal Services.

Division: Environment and Energy Office

Report Title: Review of the Energy Retrofit Program at Community Centres and Arenas
Report Date: 3/26/2012

No.	Recommendation	Management Comments as of June 1, 2021
3	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. Where such savings have not met objectives, appropriate remedial action, where feasible, be taken to maximize energy savings. *High Priority*	CREM has engaged with PFR and has had several discussions with them, however they are unable to fund any further updates or additions to the ERP-installed BAS systems. It has been determined that energy savings from the Energy Retrofit Program have not met the energy savings objectives. Therefore "remedial action" was proposed and executed in 48 of 61 buildings. The remedial action was having maintenance contracts in place for BAS systems, because the maintenance activities would remediate any energy savings losses from systems that were not being properly controlled. The remaining 13 sites still require maintenance contract coverage. Based on the following reasons, CREM is recommending changing the implementation status of this recommendation to "No Longer Relevant/ Not Applicable". 1) It has been over 12 years since the original ERP program was completed, and the intent of the recommendation was to maximize energy savings from the long-completed ERP program. Now, any energy savings from that program cannot be proven any longer and any unachieved energy savings cannot be realised with additional BAS system installations or with additional maintenance contracts. 2) The BAS systems installed during the ERP program are now approaching the end of service life (~15 years). Also, BAS technology has advanced significantly in the past decade. As those systems are coming up for renewal, it

No.	Recommendation	Management Comments as of June 1, 2021
		would be more cost effective to do a portfolio level technology upgrade than to install more stand-alone systems and create new maintenance contracts for near-end-of-service equipment. A more holistic BAS upgrade and replacement program across the PFR portfolio, one which replaces stand-alone BAS with integrated, modernized, and remotely-accessible ones would be more effective than installing the remaining 13 stand-alone systems previously recommended and identified in the site assessments. 3) As part of the Council approved City-Wide Real Estate service delivery model (2017.EX25.9), CREM will be centralizing real estate management and capital investments. This new service delivery model will allow CREM to standardize and update BAS systems in PFR buildings through the capital planning process. Once the PFR buildings are transferred to CREM's management, we can utilize standard CREM BAS specifications as the previously installed systems are outdated and do not conform to our current set of specifications. In addition, CREM has developed a City-wide carbon reduction plan that will further expand on the Energy Retrofit Program, reduce energy use and emissions for the City by 2050.
5	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: a. Centralized monitoring of building automation systems; b. stablishing 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. *High Priority*	CREM has implemented part b) and c) of this recommendation but for the remainder of the recommendation part a) and d) are still outstanding and therefore CREM is recommending changing the implementation status to "No Longer Relevant/ Not Applicable". Part b of the recommendation has been completed. The Environment & Energy Division (EED) has established a team of 3 BAS experts who are providing technical support to PF&R Division staff. Part c of the recommendation has also been completed. Ongoing training is part of the services required in the BAS Maintenance/Service Contracts. PF&R is accountable to ensure that the provision of training is fully accessed to fulfil staff training needs. For part a) of the recommendation, a centralized monitoring of BAS would cost an estimated $1 million to connect the remaining 46 BAS systems to City network. These systems are now approaching the end of their service lives (~15 years), so connecting systems that are due to be replaced within the next few years to a central server would be a more cost-effective approach instead of a stand-alone project. CREM does not recommend connecting older and outdated equipment and then re-connect them once the BAS systems are replaced (modules used to connect the old equipment would most likely need to be replaced alongside with the BAS system itself) as this will likely double the cost. Therefore, CREM

No.	Recommendation	Management Comments as of June 1, 2021
		is recommending centralizing monitoring as part of capital replacement program. For part d) of the recommendation, CREM has reviewed building systems are not controlled by BAS but which could be connected to the existing BAS at PFR Arena sites. This should satisfy the recommendation requirements for those sites. In the recently awarded BAS Maintenance/Service Contracts, the scope of work includes conducting and reporting on the condition assessment of the existing BAS systems and equipment that could be connected to them. The reports (33 reports received) were reviewed by PF&R and EED BAS Team. Based on our evaluation, implementing the system connections is now less relevant because the BAS systems themselves are nearing the end of service life. As such, any further connections of existing systems to BAS should be carried out through BAS system replacements and upgrades to more modern BAS technology. As part of the Council approved City-Wide Real Estate service delivery model (2017.EX25.9), CREM will be centralizing real estate management and capital investments. Once CREM have oversight of the PFR buildings, a review of their capital plans for ERP sites will be performed to determine if the BAS systems will be scheduled for an update and if we need to expand on the control of the building systems not currently connected to them. In addition, the new systems will conform to CREM BAS standardized specifications.
6	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. *High Priority*	The costs associated with the support and maintenance of building automation systems were identified and maintenance contracts of the 48 buildings (out of 61 buildings) were implemented. The cost of the BAS maintenance/service contracts for the 48 buildings is $952,042 for a duration of 2 years (with option of 3 additional 1-year periods). Ongoing maintenance contract extensions have also been identified and included into the net benefit analyses, where feasible. CREM has provided detailed facility reports on energy savings to PFR staff for review and discussions. PFR now have BAS maintenance/service contracts to help them to maximize energy savings and provide them a way to track the spending of maintenance costs. The BAS systems installed during the ERP program are now approaching the end of service life (~15 years). Also, BAS technology has advanced significantly in the past decade. As those systems are coming up for renewal, it would be more cost effective to do a portfolio level technology upgrade than to install more stand-alone systems and create new maintenance contracts for near-end-of-service equipment. A more holistic BAS upgrade and replacement program across the PFR portfolio, one which replaces stand-alone BAS with integrated, modernized, and

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		remotely-accessible ones would be more effective than installing the remaining 13 stand-alone systems previously recommended and identified in the site assessments. As part of the Council approved City-Wide Real Estate service delivery model (2017.EX25.9), CREM will be centralizing real estate management and capital investments. This new service delivery model will allow CREM to standardize and update BAS systems in PFR buildings through the capital planning process. Once the PFR buildings are transferred to CREM's management, we can utilize standard CREM BAS specifications as the previously installed systems are outdated and do not conform to our current set of specifications. Similar to recommendation #3, CREM is also recommending changing the implementation status to "No Longer Relevant/ Not Applicable". CREM has engaged with PFR and has had several discussions with them regarding the remaining 13 buildings. The BAS maintenance/service contracts could be added and the estimated cost is $300,000.00 over a typical 5-year contract time frame. However, the remaining 13 buildings will not be covered by a maintenance contract due to PFR's funding constraint.

Division: Fleet Services

Report Title: Fleet Services Operational Review - Phase One: Lengthy Downtime Requires Immediate Attention
Report Date: 4/26/2019

No.	Recommendation	Management Comments as of June 1, 2021
8	City Council request the General Manager, Fleet Services Division, to expedite clearing of the Division's backlog of outstanding invoice payments.	The recommendation is fully implemented. The invoice backlog has been reduced significantly. FSD is working to clear the remaining backlog invoices considering the City's policies.
9	City Council request the General Manager, Fleet Services Division, to work with Corporate Accounts Payable to design and implement a process that balances control risks with the City's need to pay invoices in a timely manner.	The recommendation is fully implemented. FSD is following the corporate Accounts Payable policies and procedures. The vacant accountant positions have been filled with the objective of paying invoices in a timely manner.
10	City Council request the General Manager, Fleet Services Division, to review its contracted capacity and work demand with a goal to retain a sufficient number of qualified vendors to effectively meet its vehicle service needs.	The recommendation is fully implemented. FSD has signed agreements with authorized dealers in GTA for the provision of warranty and non-warranty parts and services and is negotiating more service agreements as part of continued improvements.

No.	Recommendation	Management Comments as of June 1, 2021
11	City Council request the General Manager, Fleet Services Division, to monitor its external vendor spending and where opportunities are identified, initiate tendering processes to obtain more competitive rates.	The recommendation is fully implemented. FSD monitors contract spending weekly and also reviews optional year rates and costs in case there where increases above the industry standard (CPI), and if required may issue a new competitive call to ensure the City is receiving the best value when it comes to performance, cost, risk and safety.

Report Title: Fleet Services Operational Review Phase Two – Stronger Asset Management Needed
Report Date: 10/10/2019

No.	Recommendation	Management Comments as of June 1, 2021
1	City Council request the General Manager, Fleet Services Division, to revise the timing for replacement vehicle purchases to take into account the time required to acquire complex and specialized units.	Fleet Services Division ("FSD") has included the procurement lead time into the replacement plan to account for unforeseen situations and time required when acquiring complex and specialized units.
3	City Council request the General Manager, Fleet Services Division, to assess the tendering needs for heavy duty units and where feasible, streamline the procurement process through the use of multi-year contracts.	Fully implemented, several new multi-year contracts are in place to streamline the fleet procurement process. Multi-year contract is a standard practice and an ongoing process.
4	City Council request the General Manager, Fleet Services Division, to take steps to improve the consistency and reliability of its decision-making process for vehicles at or near the end of life, including: a. Supplementing the lifecycle cost analysis with vehicle condition assessments (PMVs); and b. Revising the PMV form, process, timing and frequency of vehicle condition assessments to better inform asset replacement decisions.	This recommendation if fully implemented. FSD has taken the following steps: A - The Condition assessment / inspection (PMV) frequency has been revised to be conducted two years prior to the end of the asset's projected optimal life end in order to supplement the lifecycle cost analysis. B - The PMV process has been revised as follows: It is now performed two years before the end of the assets life span or on-demand. This will help in the decision-making process for vehicles at or near the end of life. The PMV form has been jointly redesigned by the Asset Management and Fleet Maintenance teams and the electronic evaluation record in FMIS has been streamlined. The revised PMV process has been approved, implemented and documented.
5	City Council request the General Manager, Fleet Services Division, to develop a policy to formalize the process for declaring units beyond economic repair, including the threshold and the criteria to consider, and required level of documentation.	FSD has taken necessary steps and implemented the following: - BER (beyond economic repair) process documented for operational staff- Established matrix to measure vehicle information against BER established threshold. - Permanent record of BER entered in FMIS- Training has been provided to operational staff

No.	Recommendation	Management Comments as of June 1, 2021
6	City Council request the General Manager, Fleet Services Division, to take steps to review and address the issue of extended redeployment. Steps to be taken should include, but not be limited to: a. Consistently tracking all relevant redeployment information; b. Reviewing business cases to ensure proper justification is provided for redeployments; and c. Regularly monitoring redeployed assets and removing them when it is no longer economical to keep them in service.	Fully implemented, Fleet Services Division has improved the redeployment monitoring process by regularly tracking the redeployment information, reviewing the received redeployment business case and validate the redeployment request.
9	City Council request the General Manager, Fleet Services Division, to formalize communication channels between Fleet Maintenance and Fleet Asset Management, particularly relating to acquisition and disposal of fleet assets.	The recommendation is fully implemented. The communication between the two sections has been enhanced including but not limited to regular meetings, and supervisor/mechanic's survey feedback. Further, both sections have worked together to update several processes e.g. onboarding of new units, PMV, BER, and acquisition and disposal process.
11	City Council request the General Manager, Fleet Services Division, to revise rental vehicle processes with a view to minimizing unnecessary costs, including: a. Streamline pick-up and drop-off logistics to minimize delays and unnecessary costs; b. Explore opportunities to increase coverage of rental duties; c. Analyze and monitor rentals regularly, including length of time rented, to ensure that rental decisions are economical to the City; and d. Explore opportunities to identify and minimize low utilization rental vehicles. *High Priority*	Fully implemented, the rental vehicle logistics process has been improved by facilitating the pick-up and drop-off at the vendor location. The Fleet Assets organizational structure is showing coverage of rental duties. An optimal rental period has been determined and communicated with client divisions. The status of rental vehicle utilization is regularly communicated with the client division.
18	City Council request the General Manager, Fleet Services Division, to take steps to establish service agreements with its warranty service providers at the time of procurement, to ensure timely and uninterrupted maintenance for vehicles requiring service above and beyond its warranty coverage. *High Priority*	The recommendation is fully implemented. To ensure timely and uninterrupted fleet maintenance functions, FSD has entered into various maintenance service agreements with the original equipment manufacturer (OEM) locally authorized warranty and beyond warranty service providers.

Division: Technology Services

Report Title: IT Infrastructure and IT Asset Management Review: Phase 1: Establishing an Information Technology Roadmap to Guide the Way Forward for Infrastructure and Asset Management
Report Date: 01/30/2018

No.	Recommendation	Management Comments as of June 1, 2021
1	City Council request the City Manager, in consultation with the Chief Information Officer, to establish appropriate governance and accountabilities to ensure that divisions with Information Technology services operating independently from the Information and Technology Division follow Corporate Information Technology policies, procedures, and standards in acquiring and managing Information Technology services.	An IT Asset Management Governance Committee has been setup with membership from Divisional IT, IT Procurement, and led by Technology Services Division. This committee governs the policies, procedures and standards in managing IT Assets and aligns with the City Asset Management Committee.
3	City Council request the Chief Information Officer to leverage data obtained through various network tools to inform the City's network and strategic planning teams.	A Standard Operating Procedures document was created to leverage data and to inform City's network and strategic planning teams in Q2 2019.
8	City Council request the Chief Information Officer to conduct periodic architecture reviews to strengthen security, eliminate redundancies, and identify opportunities to modernize the Information Technology environment.	1. Architectural reviews aimed at technology research, validation and strategy development for the purpose of eliminating redundancies and modernizing Technology environment have been incorporated into the Enterprise Architecture work plan in Q1 2020 and conducted throughout 2020. 2. Electronic Registry to track and report on technology reviews, technology research and validation initiatives and its statuses has been created. 3. The Enterprise Architecture Review Board (EARB) has been established in Q2 2020 with the purpose of identifying opportunities for modernization and optimization of City Technology environment, ensuring Technology Standard compliance, initiating specific Architecture Reviews, reviewing assessment outcomes and providing Architecture directions. The Standard Operating Procedure for the Architecture Review process has been created and formalized.
9	City Council request the Chief Information Officer to expedite efforts to mature its processes and capabilities to support Cloud services. *High Priority*	Technology Services Division has developed IT Cloud Strategy and have been performing ongoing reviews of the projects through Cloud Architecture Review Board (CARB). TSD's Cloud First approach supported by IT Cloud Strategy along with Cloud Governance mechanism has ensured maturity in Cloud services.

No.	Recommendation	Management Comments as of June 1, 2021
11	City Council request the Chief Financial Officer, in consultation with the Chief Information Officer, to develop a tool to communicate the total cost impacts (operating and capital) of Information Technology projects to provide clarity wherever increased operating budget pressures from cloud services are offset by savings in capital costs. *High Priority*	1. The Cloud Cost Benefits Analysis Tool was developed in partnership by Technology Services Division and the Financial Planning Division Teams to communicate the Total Impacts (Operating & Capital) of Cloud proposed projects to provide clarity wherever increased operating budget pressures from cloud services are offset by savings. 2. The Cloud Computing Framework as published on the TECHweb (City Intranet) which provides guidance on the evaluation, acquisition, implementation and management of cloud computing services for the City of Toronto and applicable when adopting cloud services in the City includes the Cloud Cost Benefit Analysis Tool as a requirement. 3. To ensure this Tool is completed for all cloud service projects, it has been formally incorporated into the IT Procurement Process since November 22, 2019. The Information Technology Authorization Procurement Plan (ITAPP), which is the intake document for all citywide technology procurements and routed through I&T Division, also includes a section to provide information on the use of the Cloud Cost Benefit Analysis Tool prior to submitting the request to procure (Section 12-b-2).
12	City Council request the Chief Information Officer, to coordinate with the Chief Purchasing Officer on implementing category management for the procurement of Information Technology equipment, services and solutions, utilizing the strategic technology roadmap to lower the total cost of Information Technology. *High Priority*	Technology procurements identified as part of Wave 1 corporate activity that commenced in early 2019 for implementing Category Management and Strategic Sourcing in the City. Two strategic sourcing initiatives were completed in 2020: 1. One for a Managed Security Service Provider awarded in July - the procurement process commenced in the Technology Division but contract negotiations and award was done by the Office of the CISO once this section was set up as an independent division and the second for IT Professional Services (5 contracts awarded in October to preferred vendors and back up vendors) 2. Additional strategic sourcing opportunities identified through category profiling with timing to align with contract expiry dates and project milestone plans.
15	City Council request: a. the City Manager forward this report to agencies and corporations for review; and b. the heads of the major agencies and corporations review the issues and recommendations included in this report and consider the relevance to their respective organizations for implementation.	Technology Services Division reached out to City Manager's Office for distribution of the memo. Due to pandemic, it was advised that Chief Technology Officer distributes the memo to all major Agencies and Corporations, as shared by City Manager Office. Basis advise from City Manager Office; Chief Technology Officer distributed the memo advising all major Agencies and Corporations to review the issues and recommendations included in the Audit Report in Oct 2020.

Report Title: Information Technology Infrastructure and Asset Management Review: Phase 2: Establishing Processes for Improved Due Diligence, Monitoring and Reporting for Effective IT Projects and Asset Management
Report Date: 6/28/2018

No.	Recommendation	Management Comments as of June 1, 2021
3	City Council request the Chief Information Officer to develop a reporting mechanism and criteria for reporting to the Executive Modernization Committee and respective Executive Project Sponsors on project implementation delays and unused software licences with reports to include as a minimum: a. Accumulated financial impact of delays. b. Unused assets, licences and solutions. c. Forgone benefits as a result of project implementation delays. d. Plans in place to mitigate the impact of delays. *High Priority*	In 2020, updates were made to the Capital project Change Requests and On Hold/Cancellation forms to ensure greater accountability with project implementation delays, financial impacts and mitigation strategies. In addition, monthly Project Status reporting forms were updated to provide clarity on the status of project health and provide greater details for mitigating projects 'back on track'. Similarly, monthly and quarterly Variance Reports for monitoring spend, commitments in place, status updates, timing, project year end spend and any additional relevant commentary were developed.
4	City Council request the Chief Financial Officer to coordinate with the Executive Director of Human Resources and Chief Information Officer to: a. Expedite the adoption of the SAP Employee Self-service solution throughout the City to maximize licence use and save costs incurred from printing and distribution of pay stubs. b. Review the existing IT environment to evaluate options to allow staff that do not have a work computer to have access to Employee Self-service solution. *High Priority*	a) Increased adoption of employee self-serve by rolling out Employee Self Service (ESS) to all Union Staff with Novell IDs, access to a City computer and printer. Implementation took place in September, 2019. Employees can access their T4 and time bank balances Online. b) The Employee Access Management technology architecture proposal that outlined the technology to enable employee external access to the employee self service portal was presented to the Enterprise Architecture Review Board (EARB) July 9, 2020. The EARB, as the Governance body accountable for Enterprise Architecture directions, has directed the Office 365 implementation project to include in its scope the roll out of the recommended employee access management technology (Microsoft Azure AD Premium P1) to all City employees, including employees without City-issued devices.

No.	Recommendation	Management Comments as of June 1, 2021
5	City Council request the Chief Information Officer to conduct an assessment of the City's existing physical servers for identification of opportunities for adoption of cloud services and/or virtualization. *High Priority*	TSD has completed an assessment of the City's existing physical servers in Q4 2020 to identify the opportunity for adoption of cloud services or virtualization and can be considered as Fully Implemented.
6	City Council request the Chief Information Officer to implement ongoing monitoring of cloud consumption levels by divisions to ensure any necessary adjustments to the service delivery model are identified and implemented on a timely basis to avoid incurring excessive costs. *High Priority*	Cloud consumption controls and process is an ongoing process and are being followed since Q4 2017, and can be considered as Fully Implemented.
7	City Council request the Chief Information Officer to formalize criteria to identify critical network assets to be covered by the corporate support and maintenance contract and communicate to the responsible divisions the advantages of inclusion in the City contract. *High Priority*	Guideline has been published on TECHWeb to assist Divisions to determine criteria to identify devices to be covered by the Corporate network devices maintenance contract.
8	City Council request the City Manager to forward this report to the major agencies and corporations for their review and consideration of the relevance of the recommendations to their respective organizations.	Technology Services Division reached out to City Manager's Office for distribution of the memo. Due to pandemic, it was advised that Chief Technology Officer distributes the memo to all major Agencies and Corporations shared by City Manager Office. Basis advise from City Manager Office; Chief Technology Officer distributed the memo advising all major Agencies and Corporations to review the issues and recommendations included in the Audit Report in Oct 2020.

Service Area: Finance and Treasury Services

Division: Financial Planning

Report Title: Financial Planning Analysis and Reporting System (FPARS) - A Large Scale Business Transformation/Information Technology Project
Report Date: 05/02/2013

No.	Recommendation	Management Comments as of June 1, 2021
7	City Council request the Deputy City Manager and Chief Financial Officer, the Director, Financial Planning and the Chief Information Officer to	The FPARS close-out report (2021.GL22.17) was adopted by GGLC on April 26, 2021.

No.	Recommendation	Management Comments as of June 1, 2021
	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. *High Priority*	

Division: Revenue Services

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

No.	Recommendation	Management Comments as of June 1, 2021
2	City Council request the Director, Revenue Services, to develop a report to identify missing information in water accounts and ensure accounts are updated. *High Priority*	There are currently multiple reports that are run in the Utility Billing Unit to help capture missing information on accounts to ensure accurate and correct data is maintained within WMACS. On a weekly basis, accounts in 'To Be Billed' status are scanned to identify errors or bad data. This report assists in identifying missing information. Further, Utility Billing utilizes a monthly or more frequent report to identify 'Not Billed' accounts. This report is used to identify accounts that have not been billed, and in some cases has proved to be successful to identify missing meter information. Lastly, Utility Billing is part of a continuous and on-going process to link accounts. This process is done on a regular basis to ensure accounts are linked to tax, and therefore reflect more accurate information as properties are added, deleted or modified on the tax roll. The Division believes this recommendation to be substantially implemented as at September 2019.[1]
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.	Changes and process improvements will be fully incorporated into collection processes for property taxes, solid waste charges and other charges when recommendations 1 and 2 are complete. Fully Implemented - This requirement is fully implemented pending AG's verification.

[1] The Auditor General will be working with Revenue Services over the next few months to resolve any outstanding matters

No.	Recommendation	Management Comments as of June 1, 2021
	High Priority	
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. ***High Priority***	As part of the review of the outstanding aged receivables report, accounts which do not have corresponding property tax accounts are being reviewed and where possible linked to tax accounts. Link requests are forwarded to utility billing staff. The Division believes this recommendation to be substantially implemented as at September 2019. The Division will compile the necessary documentation by Q3 2020 to substantiate that the recommendation has been fully implemented. Fully Implemented - This requirement is fully implemented pending AG's verification.
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. ***High Priority***	As part of the review of the aged receivable report, attempts to collect on inactive accounts will continue and if all internal efforts fail (example: transfer to tax or demand letters), then the account will be issued to the collection agency and/or written off. A process flow has been created and procedures have been documented. The Division believes this recommendation to be substantially implemented as at September 2019. The Division will compile the necessary documentation by Q3 2020 to substantiate that the recommendation has been fully implemented. Fully Implemented - This requirement is fully implemented pending AG's verification.
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. ***High Priority***	Fully implemented. This item is deemed completed by the Division and evidence has been provided to staff in the AG's Office. Furthermore, AG staff and Revenue Services' staff met to review these items in detail and detail to substantiate implementation was provided. The timelines for sending out final bills are dependent on legal or representative's closing arrangements and notification of forwarding address. However, once all information is secured the Division issues a final bill immediately (on the Thursday following notification) and mails to the forwarding address provided.
12	City Council request the Director, Revenue Services, to develop a formal dispute resolution process and reporting criteria for disputes that remain unresolved for an extended period of time. The process should also include communication to clients for payment of current dues while the	Fully implemented. This item is deemed completed by the Division and evidence has been provided to staff in the AG's Office. Furthermore, AG staff and Revenue Services' staff met to review these items in detail and detail to substantiate implementation was provided. The Division has a formal dispute policy in place and during investigative periods, customers are advised to continue to pay current billings until the billing being disputed is resolved.

No.	Recommendation	Management Comments as of June 1, 2021
	disputed amounts are being resolved.	
13	City Council request the Director, Revenue Services, to review existing outstanding balances for inactive accounts and develop a strategy to collect these accounts. *High Priority*	As part of the review of the aged receivable report, attempts to collect on inactive accounts will continue and if all internal efforts fail (example: transfer to tax or demand letters), then the account will be issued to the collection agency and/or written off. A process flow has been created and procedures have been documented to collect on inactive accounts. The Division believes this recommendation to be substantially implemented as at September 2019. The Division will compile the necessary documentation by Q3 2020 to substantiate that the recommendation has been fully implemented. Fully Implemented - This requirement is fully implemented pending AG's verification.
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. *High Priority*	Fully implemented - This requirement is fully implemented pending AG's verification. All credits for inactive utility accounts for years 2019 and prior have been transferred to suspense. Completed Mar 23 2021
15	City Council request the Director, Revenue Services, to review practices at other municipalities relating to treatment of small balances for inactive accounts and develop criteria to clean-up such accounts.	The Financial Controls By-law, (Chapter 71) Section 17(1)A allows for amounts under $50,000 to be written off. This will be added into the process for the review and collection of aged utility receivables. The option to write off outstanding utility amounts will only be utilized once all collection efforts have been exhausted. The Division believes this recommendation to be substantially implemented as at September 2019.[2]
19	City Council request the Director, Revenue Services, to review the recommendations in this report and where applicable implement similar processes for collection of overdue solid waste management accounts.	Section 264(2) of the City of Toronto Act, 2006 was amended to allow the City Treasurer to add to the tax roll and collect in the same manner as municipal taxes any fees or charges that the City imposes for the supply of a service or thing to a property. Further changes and process improvements for water as recommended above will apply, as appropriate, to collection of outstanding solid waste receivables. The Division believes this recommendation to be substantially implemented as at September 2019. The Division will compile the necessary documentation by Q3 2020 to

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[2] The Auditor General will be working with Revenue Services over the next few months to resolve any outstanding matters

No.	Recommendation	Management Comments as of June 1, 2021
		substantiate that the recommendation has been fully implemented.
		Fully Implemented - This requirement is fully implemented pending AG's verification.

Division: Pension, Payroll & Employee Benefits

Report Title: Management of the City's Long-Term Disability Benefits Phase One: Improving City Management to Address Growing Trends in Long-Term Disability Benefits Report Date: 10/6/2015

No.	Recommendation	Management Comments as of June 1, 2021
4	City Council request the Executive Director, Human Resources Division, to develop and track performance indicators for assessing and continuously improving the City's return to work process for employees in receipt of Long-Term Disability benefits. *High Priority*	Completed. The new Quatro Safety module for Non-occupational illnesses was successfully launched on Dec 2020. Final testing and launch of the Quatro Safety module delayed by COVID-19. Completion in Dec 2020.
6	City Council request the Executive Director, Human Resources Division, to explore ways to further enhance staff awareness and knowledge of early intervention and accommodation for employees with health issues, including an assessment of alternate training delivery methods. *High Priority*	Final testing and launch of the Quatro Safety module delayed by COVID-19. Completion in Dec 2020.

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

No.	Recommendation	Management Comments as of June 1, 2021
7	City Council request the Executive Director, Human Resources to review the City's current short term disability management program for early and pro-active intervention opportunities, to reduce the risk of employees progressing to Long Term Disability leave.	Final testing and launch of the Quatro Safety module delayed by COVID-19. Completion in Dec 2020. Early intervention protocols and training to be launched in conjunction with the Quatro Safety module implementation. Early intervention returns to work requirements established in collective agreement 2020.
8	City Council request the Executive Director, Human Resources to	The actions to respond to the AG recommendations have been completed with the launch of the Non-Occupational

No.	Recommendation	Management Comments as of June 1, 2021
	review the existing return to work processes for employees on Long Term Disability leave with a view to improving the return to work success rate and turnaround time.	Module of the Quatro System. Documentation about the functionality of that system as well as metrics that will allow for performance measurement is complete. Also, as documented previously all aspects of the RTW processes were reviewed between PPEB, HR and Manulife. The document demonstrating that was provided. Nothing is outstanding. Given that the period of time for LTD definition change is two years and the system launched last December there would not be any data as yet to measure. In any case the actions to respond to the recommendations are complete.
10	City Council request the Executive Director, Human Resources to develop a tracking system to monitor the City's work search efforts for employees returning from Long Term Disability leave and identify improvement opportunities.	Final testing and launch of the Quatro Safety module delayed by COVID-19. Completion in Dec 2020.

Report Title: 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"
Report Date: 6/13/2017

No.	Recommendation	Management Comments as of June 1, 2021
5	City Council request the Treasurer to ensure that the City's benefits administrator records the necessary prescriber and pharmacy information from paper claims, and has in place effective monitoring and tools for analysis of claim patterns accounting for both electronic and paper submissions.	The city's benefits administrator provided a comprehensive overview of the monitoring tools used to analyse claim patterns for electronic and paper claims. The benefits administrator has committed to providing a breakdown of the number of prescriber and pharmacy paper claims by the end of June Due Date Q2 2021

Report Title: Continuous Controls Monitoring Program: Opportunities to Reduce Cost of Dental Benefits
Report Date: 10/8/2020

No.	Recommendation	Management Comments as of June 1, 2021
1	City Council request the Controller in consultation with the Benefits Plan Administrator, Chief People Officer and the City Solicitor to undertake a review of dental benefit plan coverages and industry standards and best practices to consider opportunities for changes to the City's coverage to provide cost effective dental benefits. A process should be established for:	In 2019 City engaged a Benefits consultant to conduct a diagnostic review. The resulting report was referenced in the formulation of the Bargaining Strategy used in the 2020 Collective Bargaining (this report was previously provided to the AG). Dental coverage levels are negotiated benefits. The City will continue to table cost savings initiatives at future union negotiations.

No.	Recommendation	Management Comments as of June 1, 2021
	a) Consultation, on a periodic basis, with industry experts and the benefits plan administrator to identify industry standards and acceptable practices for dental benefits coverage limits, particularly in areas where use by the City's plan members is significantly higher than industry standards or benchmarks; and b) Recommending reasonable maximum plan coverages for the appropriate services, such as the benchmark averages provided by the benefits plan administrator and examples provided by the Auditor General. Consideration for special circumstances, should be provided, where necessary. The identified cost saving opportunities should also be considered for other benefit plans and implemented across the City and its Agencies and Corporations. ***High Priority***	
2	City Council request the Controller in consultation with the Benefits Plan Administrator to review the identified exceptions and select the instances (outliers) that require a detailed review including obtaining records from the service providers. Results of the review should be documented for corrective actions. These actions may include: a) recovery of cost where applicable, b) communicating instances with practitioners/service providers and patients, c) identifying potential new systematic controls and developing management information reports for ongoing monitoring. Any findings and realized savings should be documented to inform future Benefit Plan design.	City benefits provider did a comprehensive review of the steps taken, no issues has been identified and their findings are that they are satisfied.

No.	Recommendation	Management Comments as of June 1, 2021
4	City Council request the City Manager to forward this report on as needed basis to selected Agencies and Corporations and request that they review and consider implementing similar controls recommended in this report that are relevant to their respective organizations.	Director of PPEB Benefits communicated the AG Oct 2020 report to all agencies. In addition, a high-level session was held on Dec 7, 2020 to address any questions.

Division: Purchasing & Materials Management

Report Title: Strengthening Enforcement of the Fair Wage Policy
Report Date: 10/13/2016

No.	Recommendation	Management Comments as of June 1, 2021
2	City Council request the Director, Purchasing and Materials Management Division, in consultation with the Manager, Fair Wage Office, to consider enhancements to current contract management procedures such that: a. Guidance is provided on the need for collaboration and timely communication to the Fair Wage Office of any contract issues that could present fair wage implications; b. A process be implemented to increase divisional contract management staff's awareness of the fair wage requirements that reinforces collaboration with the Fair Wage Office.	Subcontracting procedures have been developed and communicated to the division from the Chief Purchasing Officer. The procedures were developed in consult with the Manger, Fair Wage Office. The procedures provide a process by which the Fair Wage Office is notified by the client division of changes made to Subcontractors while a project is under way. The procedures have been incorporated into the Fair Wage Office procedures manual.
4	City Council request the Manager, Fair Wage Office, to implement processes that ensure adequate evaluation of multiple violations in accordance with the Fair Wage Policy and internal Office guidelines; such analysis to be documented and retained in the investigation files, and recommendations for disqualification be reported in a timely manner.	Contravening vendors have their violation history recorded and checked to search for multiple violations. Summaries of case files are detailed with this to ensure this process was completed. This ensures that multiple violations are reviewed and recommendations to disqualify can be made in a timely fashion.
8	City Council request the Manager, Fair Wage Office, to systematically track complaints received by the Office and the related complaint information through an intake system. In developing or acquiring the intake system, the Office should	Complaints received by the Fair Wage Office are recorded in the Fair Wage Information System (FWIS). The full investigation file is uploaded into FWIS (pending any storage shortages).

No.	Recommendation	Management Comments as of June 1, 2021
	consider consulting the City's Accountability Offices to assess the feasibility of leveraging the existing systems being used by these Offices.	
10	City Council request the City Manager, to forward this report and the Fair Wage Policy to the City's major agencies and clarify the applicability of the Policy requirements to these agencies.	The Fair Wage Office in conjunction with the City Manager's Office and Legal Services have prepared communication to be sent to the City's Major Agencies on behalf of the Chief Procurement Officer in early May of 2021. Agencies are reminded of their responsibilities to ensure vendors maintain compliance with the policy and to seek information from the Fair Wage Office as needed.
11	City Council request the Manager, Fair Wage Office, to forward its Council approved Annual Reports and vendor disqualification information to the City's major agencies.	A letter has been sent out to the City's agencies from the Chief Purchasing Officer on Feb 24, 2021 that speaks to the Auditor General's report. The letter articulates Agencies' responsibilities regarding the vendor compliance, provided a copy of the 2019 Annual report and links to the Fair Wage Policy and Suspended and Disqualified vendors. The letter indicates that agencies may contact the Fair Wage Office as needed.

Report Title: Audit of Interface Invoice Payments - Improving Contract Management and Payment Processes
Report Date: 6/18/2019

No.	Recommendation	Management Comments as of June 1, 2021
12	City Council request the General Manager, Fleet Services, to develop processes: a. to reconcile auto parts purchases, returns and prices between the City's inventory system and the vendor's billing system on an ongoing basis. b. to resolve reconciliation issues in a timely manner and only those invoices should be paid that reconciles with the City records. *High Priority*	Fully implemented, Reconciliation of auto parts purchases has been successfully implemented and final adjustments enabled in FMIS. The dispute and resolutions resulting from reconciliation is currently being tracked effectively. A new contract with the same vendor is currently being developed incorporating lessons learned and will be in place by Q4, 2021.
14	City Council request the Director, Real Estate Services, to develop a process for updating properties owned or leased by the City including changes to the ownership in a central database. The database should be used to reconcile addresses with the hydro invoice payment system on a periodic basis, and any hydro services identified as not related to the City should be terminated.	The following processes and/or system enhancement have been implemented to improve integration between Real Estate Services (RES) and the Energy Management Team (EMT). - Location attribute data in EnergyCap Place records have been updated to reference SAP land and building records (where applicable). This would exclude municipal road allowances or unmetered hydro loads where multiple services are under one account. This enables the ability to cross-reference / merge data between the two systems, and enables two key processes outlined below.

No.	Recommendation	Management Comments as of June 1, 2021
	High Priority	- An automated job has been developed that identifies any new land or building assets created in SAP, and sends a notification the next business day to EMT with details about the new SAP record(s). This provides EMT with the location attribute data they require to cross-reference EnergyCap Place records and SAP land/building records. This process was implemented in Q2-2020. - An automated job has been developed that monitors updates made to SAP land and building assets (owned and lease). When there is an asset status change (e.g. asset was sold/disposed) and the asset is associated to EnergyCap utility account(s), a notification email will be sent to EMT the next business day. EMT will then review the details and take appropriate action with respect to the utility account(s). This process was implemented in Q2-2020. - The EMT will continue to update records with applicable SAP data as part of their ongoing processes.
15	City Council request the Director, Environment and Energy Division, to perform a one-time validation of those accounts that do not have a specific service address, with respective divisions and establish a baseline for future validation. *High Priority*	Divisions were provided with lists of unmetered services and asked to verify the services. The Energy Management Team is in the process of addressing any services that require disconnection. Divisions are reminded via a monthly email to review their list of services and report any changes or errors.
17	City Council request the General Manager, Facilities Management Division, to develop a process to monitor demand for City-owned transformers in order to ensure appropriate credits are received when credit thresholds are achieved.	The list of accounts with eligible transformers will be used to complete a process to review eligibility for the Transformer Allowance. The document 'Transformer Allowance Eligibility Process' details the requirements for the Transformer Allowance and the process for identifying accounts for eligibility. This process will be run on a quarterly basis.

Service Area: Infrastructure and Development

Division: Municipal Licensing and Standards

Report Title: Municipal Licensing and Standards, Investigation Services Unit - Efficiencies Through Enhanced Oversight
Report Date: 01/30/2013

No.	Recommendation	Management Comments as of June 1, 2021
1	City Council request the Executive Director, Municipal Licensing and Standards to: a. review and, where appropriate, amend individual and organizational	A and c are complete. Update on b: SOP, "Urgent Response & Oversight", for handling emergency complaints for Adequate heat, abandoned appliances and pool enclosures has been written and is being finalized. The SOP outlines

No.	Recommendation	Management Comments as of June 1, 2021
	performance objectives particularly those pertaining to emergency complaints. b. develop a quality assurance program to ensure that there is an ongoing review of staff's performance against objectives. c. ensure that appropriate action is taken to address performance which does not meet the established standard. *High Priority*	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. Related Guide on the IS Priority Response Model/Operation Support Unit and SOP Operation Support Unit completed in Q3 with WebEx training targeted for Q4. Due to COVID-19, Investigation Services is enforcing the Province of Ontario emergency orders, therefore the completion of the SOP to address this recommendation will be pushed to Q4 2020. This recommendation is now completed: Standard Operating Procedures (SOPs), "Bylaw Enforcement Officers Priority Response & Issuance of Notices, Orders and Charges (IS-017)" and "Notebooks and Case Management (IS-010)", were completed and uploaded to ML&S BookIt! in October and November 2020. Upon release of the SOPs, Managers/Supervisors reviewed the SOPs with their staff during their tailgate meetings. The SOPs were also uploaded into ELI in the form of a self-taught e-learning modules, and all BEOs were required to complete their own independent review of the SOPs.
2	City Council request the Executive Director, Municipal Licensing and Standards to: a. develop and document organizational expectations for recording the progress and closure of investigations. 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. 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. *High Priority*	A and c are complete. Update on b: SOP, "Urgent Response & Oversight", for handling emergency complaints for Adequate heat, abandoned appliances and pool enclosures has been written and is being finalized. The SOP 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. Related Guide on the IS Priority Response Model/Operation Support Unit and SOP Operation Support Unit completed in Q3 with WebEx training targeted for Q4. Due to COVID-19, Investigation Services is enforcing the Province of Ontario emergency orders, therefore the completion of the SOP to address this recommendation will be pushed to Q4 2020. This recommendation is now completed: Standard Operating Procedures (SOPs), "Bylaw Enforcement Officers Priority Response & Issuance of Notices, Orders and Charges (IS-017)" and "Notebooks and Case Management (IS-010)", were completed and uploaded to ML&S BookIt! in October and November 2020. Upon release of the SOPs, Managers/Supervisors reviewed the SOPs with their staff during their tailgate meetings. The SOPs were also uploaded into ELI in the form of a self-taught e-learning modules, and all BEOs were required to complete their own independent review of the SOPs.

Division: Toronto Fire Services

Report Title: Toronto Fire Services - Improving the Administration and Effectiveness of Firefighter Training and Recruitment
Report Date: 09/16/2013

No.	Recommendation	Management Comments as of June 1, 2021
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. *High Priority*	In 2019, Toronto Fire Services ("TFS") seconded a project team (independent from reporting structures within training) to conduct a process mapping and improvement project regarding internal training records. As part of this project, the standard operating guidelines pertaining to training records management policy were reviewed and tested to ensure compliance.
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. *High Priority*	In 2019, TFS seconded a project team (independent from reporting structures within training) to conduct a process mapping and improvement project regarding internal training records. As part of this project, the quality assurance elements of the business process mapping pertaining to the training records management policy were reviewed and tested to ensure compliance.
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. *High Priority*	In 2019, TFS seconded a project team (independent from reporting structures within training) to conduct a process mapping and improvement project regarding internal training records. As part of this project, TFS analyzed the controls currently in place for data verification of training records and were validated to ensure training record data flows are robust.

Division: Toronto Water

Report Title: Improving the Effectiveness of the Basement Flooding Protection Subsidy Program
Report Date: 10/13/2017

No.	Recommendation	Management Comments as of June 1, 2021
1	City Council request the General Manager, Toronto Water, to periodically review: a. the Basement Flooding Protection Subsidy Program's objectives, intended outcomes and the value of the Program; b. how long the Subsidy Program should continue to be made available to the public and whether the funds and administrative resources should be repurposed to fund other areas of high priority for Toronto Water; and c. whether potential changes to the subsidy amount and the eligibility conditions are required.	Recommendation 01a, 01b and 01c have been completed and implemented. Toronto Water engaged an independent consultant to review and determine the value and long-term direction of the Basement Flooding Protection Subsidy Program ("BFPSP"). As a result, a report entitled "Long-Term Direction for the Basement Flooding Protection Subsidy Program" report was issued. Recommendation Response 01a: Reviewing the Toronto Water's Strategic Plan (2020-2030) it was confirmed that there is strategic alignment between the BFPSP and the strategic plan. Toronto has further clarified the following BFPSP objectives, intended outcomes and value of the program. i) BFPSP Objectives: • Promote homeowner awareness about flooding risk and prevention • Establish homeowner accountability for flooding prevention • Incent voluntary flood prevention planning by the homeowner • Reduce the risk of basement flooding in participating homes ii) BFPSP Intended Outcomes: • Increased public awareness about basement flood risk and methods of flood prevention • Reduce water flow into sewage system from participating home iii) BFPSP Value • Property Owners: receive a financial benefit which provides an additional level of protection to address flooding risk, and as a result minimize the economic impact, employment disruptions and longer-term impacts associated with flooding • Toronto Water: Program contributes to addressing flooding risk, reducing peak and demand peak flooding, aligns with Toronto Water strategic goals, and provides a proactive approach to minimize internal operating impacts • City of Toronto: benefits from increasing public perceptions that the municipality is providing additional services to assist homeowners in reducing their flooding risk

No.	Recommendation	Management Comments as of June 1, 2021
		Recommendation Response 01b: The BPFSP should continue as historical performance measures and storm event comparisons have confirmed its ability to contribute to the intended outcomes identified in the Toronto Water Strategic Plan. As a result, the Program will continue until there is either a change in strategic direction, or an alternative flooding subsidy program is introduced which assumes the role of addressing flooding risk at the property owner specific level. Toronto Water has introduced periodic reviews as the means to reconfirm and validate the BFPSP identified need. The next periodic review will take place in at the midpoint review of the Toronto Water Strategic Plan in 2025 unless superseded by a significant storm event or change in strategic direction. Program funds and administrative resources should not be repurposed to other areas as the BFPSP remains a high priority for Toronto Water. Recommendation Response 01c: Changes to the BFPSP subsidy amount and the eligibility conditions are not required at this time. Conducting a jurisdictional scan of municipalities across Canada has confirmed there is no need to modify existing BFPSP subsidy or eligibility conditions. The BFPSP is currently alignment to best practices identified in this assessment.
2	City Council request the General Manager, Toronto Water, to establish Program milestones and performance measures based on the level of subsidy awareness achieved or expected timelines for phasing out the Subsidy Program as stages of infrastructure projects are completed.	Recommendation 02 has been established. Toronto Water engaged an independent consultant to review and determine the value and long-term direction of the BFPSP. As a result, a report entitled "Long-Term Direction for the Basement Flooding Protection Subsidy Program" report was issued. Three (3) BFPSP Program milestones and performance measures have been identified which aligns to the Programs scope and role, and voluntary nature of the Program. These milestones are: • BFPSP Strategic Alignment. Toronto Water has implemented formal periodic reviews in order to identify BFPSP performance and ensure continued value to property owners, and alignment to the Departments strategic goals and priorities. • BFPSP Awareness and Education. Toronto Water has implemented an education and engagement program with specific BFPSP communication milestones to increase the public's understanding of this Program. The following provides the minimum communications milestones: o Specific BFPSP target audience communication plans developed, implemented and assessed

No.	Recommendation	Management Comments as of June 1, 2021
		o Participation at requested events (i.e. open houses, public events, Council requests) to communicate, and bring awareness to the BFPSP • BFPSP Effectiveness Rate. Toronto Water will conduct an effectiveness review after each significant storm event in order to measure, identify and confirm significant milestones of the overall Program. This will facilitate the identification of and development of target effectiveness rate for all at risk neighbourhoods.
3	City Council request the General Manager, Toronto Water, to periodically track and analyze data on reported basement flooding incidents against data related to the Basement Flooding Protection Subsidy Program to: a. identify whether homeowners directly impacted by basement flooding are participating in the Subsidy Program; b. assess if the Subsidy Program has played a worthwhile and effective role in preventing basement flooding in the City; and c. determine recurring trends, emerging issues and training needs.	Recommendations 03a, 03b and 03c have been implemented. Toronto Water has implemented several assessments which aim to track and analyze data associated with basements. The most significant assessment is the BFPSP Program Impact and Effectiveness Report which is conducted after each significant storm event. This report has enabled Toronto Water to identify homeowner participation, role of the BFPFP in preventing basement flooding, and to determine any trends or emerging issues. Recommendation Response 03a: Homeowners directly impacted by basement flooding are participating in the BFPSP. From the 2018 Effectiveness Report Toronto Water has identified the following key findings: There is a direct correlation between storm events and the number of applications received. A Neighbourhood Analysis has confirmed those residential properties directly impacted are participating. Recommendation Response 03b: The BFPSP has played a worthwhile and effective role in preventing basement flooding. Toronto Water has implemented several assessments which aim to track and analyze data associated with basements. The most significant assessment is the BFPSP Program Impact and Effectiveness Report which is conducted after each significant storm event. This report has enabled Toronto Water to identify homeowner participation, role of the BFPFP in preventing basement flooding, and to determine any trends or emerging issues. From the 2018 Effectiveness Report Toronto Water has identified the following key findings: Where a basement flooding device was installed the impacted neighbourhood (number of residential properties, number of protected homes, and service request with basement flooding protection devices was installed) had an effectiveness rate of 98-100%. Recommendation Response 03c: Toronto Water has identified in the 2018 Effectiveness Report recurring trends, emerging issues and training needs. This report has identified a number of key findings including: Projected annual Program uptake by property owners is between 10-15%. Incorporating formal BFPSP

No.	Recommendation	Management Comments as of June 1, 2021
		periodic reviews will further identify trends, emerging issues and training needs for Toronto Water.
4	City Council request the General Manager, Toronto Water, to establish an ongoing quality control process to identify and correct errors and omissions including system-based controls to validate data entry and protect key fields in the Residential Database.	Recommendation 04 has been completed and implemented. A BFPSP errors and omissions data reporter tool has been developed to help identify missing and inaccurate information within the Residential Database for basement flooding. Program staff have been trained on the BFPSP Data Reporter Procedure and the tool.
5	City Council request the General Manager, Toronto Water, to evaluate the costs and benefits of implementing an online application process for the Basement Flooding Protection Subsidy Program and maintaining electronic copies of subsidy application documentation in the Database.	Recommendation 05 has been completed and implemented. Toronto Water is developing an online application submission and storage system at this time for the Basement Flooding Protection Subsidy Program. A Cost Benefit Analysis framework has been included in the Toronto Water Web-form Development Business Solutions document. The front facing platform of the online application for BFPSP has been designed and is currently being tested with Program staff. The back-end/integration platform is in development.
6	City Council request the General Manager, Toronto Water, to review and clarify certain eligibility conditions of the Basement Flooding Protection Subsidy Program and assessment processes and ensure staff are appropriately trained on any revisions.	Recommendation 06 has been completed. Toronto Water engaged an independent consultant to review and determine the value and long-term direction of the BFPSP. As a result, a report entitled "Long-Term Direction for the Basement Flooding Protection Subsidy Program" report was issued. Toronto Water has reviewed the BFPSP eligibility conditions and have determined that no additional modifications are required at this time. This was support by a jurisdictional scan that was conducted of municipalities across Canada. The BFPSP is currently alignment to best practices identified in this assessment. To further clarify eligibility conditions and assessment processes the following process improvements were formalized to evaluate exceptional cases: • Property owner request for an exception in writing. • This extraordinary circumstance request cannot exceed 2 years from the date of the original application. • Property owner will provide documentation and evidence to validate the request to Toronto Water. • Additional information regarding the original application will be provided by Toronto Water and forwarded to the Supervisor, and overseeing Manager. • An initial assessment of the request will be made by the Supervisor, and presented to the Manager

No.	Recommendation	Management Comments as of June 1, 2021
		against the Program strategic intent, and documentation. • A decision will be made by the Manager on consultation with the overseeing Supervisor. • A documented decision will be provided to the Director, and the property owner • The decision and / or exception will be documented on file to the property. Program staff have been trained on the process described above with regards to exceptional cases. The process has been documented in the BFPSP Training Manual.
7	City Council request the General Manager, Toronto Water, to establish a reasonable timeframe for applicants to submit outstanding information and deny Basement Flooding Protection Subsidy Program applications not meeting this requirement.	Recommendation 07 have been completed as timeframes have been established for applicants. As a result, a report entitled "Long-Term Direction for the Basement Flooding Protection Subsidy Program" report was issued. Toronto Water has confirmed its eligibility requirements which requires property owners to submit BFPSP applications with all supporting information within one year of completion of the installation of the flood protection device. Toronto Water also recognizes there may be extraordinary circumstance which may prompt exceptional cases. In those instances, Toronto Water will require property owners to apply for the exception in writing within 2 years from the date of the original application. An online application will also be implemented to ensure consistency in review, application and eligibility.
8	City Council request the General Manager, Toronto Water, to: a. implement a risk-based approach to selecting sump pump installations for internal verification by Toronto Water staff; and b. evaluate the benefits of requesting all homeowners to submit photographs with their Basement Flooding Protection Subsidy Program applications.	Recommendation 08 has been implemented. Recommendation Response 08a: Communication with permit inspections for backwater valve device installation to informally confirm sump pump install where possible effective May 5, 2017. Sump pump verification visits will be scheduled by Customer Care staff and assigned to Water Service Technicians. Photo verification of sump pump installations will be emailed to Program staff and uploaded into the residential database. Program staff have metrics to direct the number of inspections including prioritizing new contractors. Recommendation Response 08b: BFPSP personnel have been requesting and accepting photos of sump pump installations since 2016 during the months of December through to March. In lieu of a site visit, the submission of photos for sump pump only installations selected for verification took effect June 20, 2017. Although the likelihood that a homeowner would submit fraudulent photos, and that the same photos would be submitted more than once to the City is low, a limited review of photos submitted to date was completed on August 14th, 2017 to identify whether any duplicates have been issued. No duplicates were found.

Division: Transportation Services

Report Title: Improving the Tendering Process for Paving Contracts
Report Date: 06/27/2016

No.	Recommendation	Management Comments as of June 1, 2021
5	City Council request the Director, Purchasing and Materials Management Division, in consultation with the City Solicitor, to develop and implement an effective policy to address potential risks arising from sub-contracting arrangements between competitive bidders.	A subcontractor procedure has been developed and implemented to mitigate potential risks arising from sub-contracting. The procedure addresses subcontracting at both the procurement stage and contract management stage.

Report Title: Audit of Winter Road Maintenance Program - Phase One: Leveraging Technology and Improving Design and Management of Contracts to Achieve Service Level Outcomes
Report Date: 10/14/2020

No.	Recommendation	Management Comments as of June 1, 2021
2	City Council request the City Manager, to: a. coordinate with Heads of Divisions for those using GPS technology, including Transportation Services, to ensure the contract with the City's GPS vendor meets the needs of the Divisions and City. b. forward this audit report to all other Heads of Divisions for those using GPS technology and centrally oversee that the City's Divisions are fully utilizing GPS technology and letting go of inefficient manual processes.	The Fleet Services Division ("FSD"), on behalf of the City Manager, has been in contact with City Divisions (including Transportation Services) and Agencies using telematics (GPS technology) to confirm telematics device reporting requirements and to ensure that the current vendor meets the City's overall needs. The report was forwarded to the relevant Heads of Divisions in January 2021.
15	City Council request the General Manager, Transportation Services Division, to provide additional training to ensure staff have an up-to-date and clear understanding of their roles and responsibilities, as well as strong knowledge of winter maintenance contract management policies and procedures.	Transportation Services Division has fully implemented this Recommendation and met all requirements including priority training for 107 staff in the Winter Program. This includes all Managers, Contract Administrators, Supervisors who have a role in managing contract, and unionized support staff who have a role in validating contractor payment information. The Division has also created the Contract Management Training Curriculum framework to direct further training efforts.

No.	Recommendation	Management Comments as of June 1, 2021
16	City Council request the General Manager, Transportation Services Division, to consult Legal services in relation to the approach to take on the definition and charging of standby payments for the remainder (two years) of the current contract cycle. ***High Priority***	Transportation Services Division has fully implemented this Recommendation by working with Legal Services Division to receive a confidential memo from Legal and submitting it to the AGO from the GM, Transportation Services in December 2020. Furthermore, in April 2021 Transportation Services received a letter from the Auditor General regarding the prospect of recovery of overpayments in prior years with respect to standby pay and on the implementation of terms and conditions in the contracts on a go forward basis.
19	City Council request the General Manager, Transportation Services Division, to perform a cost-benefit analysis of in-house versus outsourced delivery of its winter road maintenance program, to determine whether it would be beneficial or not to increase the level of in-house delivery.	Transportation Services Division has fully implemented Recommendation 19 by completing a cost-benefit review of various components of the winter road maintenance program. This review assessed the operational, financial and service level impacts to either maintain or increase the level of in-house delivery for sidewalk and local road services and provided definitive outputs that will be addressed in the next round of winter contracts. Furthermore, in April 2021 Transportation Services received from the Auditor General Winter Road Maintenance Program–Phase 2 Analysis: Deploying Resources. The objectives of the Phase 2 analysis were to determine whether it would be more cost-effective to perform winter services in-house using City equipment and staff, and to identify efficiencies and potential cost savings using the contracted winter services model.