

**AUDITOR GENERAL'S OFFICE 2022 WORK PLAN
REPORTS ISSUED FROM 2016 TO 2021**

2021

1. Getting to the Root of the Issues: A Follow-Up to the 2019 **Tree Maintenance Services** Audit
2. Toronto Business Improvement Areas (**BIAs**) **Accounts Payable Fraud Investigation**
3. Information Technology Projects Implementation: **Information Privacy and Cybersecurity Review of Human Resource System**
4. **Cybersecurity Incidents at the City and its Agencies and Corporations**: Integrated Incident Response Plan is Needed
5. **Winter Road Maintenance Program - Phase 2 Analysis: Deploying Resources**
6. **Toronto Police Service** Information Technology (IT) Infrastructure: **Cyber Security Assessment** Phase 1
7. City Needs to Improve **Software License** Subscription Tracking, Utilization and Compliance
8. **Supplementary Report**: City Needs to Improve **Software License** Subscription Tracking, Utilization and Compliance
9. Challenges in **Contract Management** - Auditor General's Review of the Corporate Real Estate Management Division
10. Investigation into **Allegations of Reprisal**: Insufficient Evidence to Support Reprisal
11. Results of Agreed-Upon Procedures to Assess **Controls over Pay and Display Credit Card Revenues**
12. Toronto **Fire Services Cybersecurity Assessment**: Vulnerability Assessment and Penetration Testing of Computer-Aided Dispatch (CAD) System

2020**

1. **Cyber Safety** – Critical Infrastructure Systems: **Toronto Water SCADA System**
2. Audit of **Winter Road Maintenance Program – Phase One: Leveraging Technology** and Improving Design and **Management of Contracts to Achieve Service Level Outcomes**
3. Employee **Health Benefits Fraud** Involving a Medical Spa
4. Strengthening Accountability and **Outcomes for Affordable Housing**: Understanding the Impact of the Affordable Home Ownership Program
5. Continuous Controls Monitoring Program: Opportunities to **Reduce Cost of Dental Benefits**
6. Review of 260 Eighth Street **Land Transaction**: No Wrongdoing Identified
7. Getting at the Root of the Issues - A Follow-Up to 2019 **Tree Maintenance Services** Audit*

**Due to the need to perform additional audit fieldwork to support the audit findings, this audit report was not issued in 2020 but was issued in February 2021.*

***The COVID-19 pandemic delayed some audits temporarily and other audits were deferred given the impact on operations and City staff time. This impacted the typical annual volume of audit and investigation reports for 2020. Given the delays and the audits in progress and near completion, we expect to have a higher volume of reports than typical for the first Audit Committee meeting in 2021. We conducted our 2020 City-Wide Risk and Opportunities assessment to set out the audit priorities for the next five years, and this is a significant undertaking completed by our office every five years.*

We also leveraged this time to implement a new electronic audit management system and continue the roll out of a newly implemented complaint management system. These modernization initiatives set the Auditor General's Office up well, not only for remote work during the current period with COVID-19, but also for the longer term.

2019

1. Review of Toronto Transit Commission's Revenue Operations: Phase One – **Fare Evasion** and Fare Inspection
2. Review of Urban Forestry: Ensuring Value for Money for **Tree Maintenance** Services
3. Moving Forward Together: Opportunities to Address Broader City Priorities in **TCHC Revitalizations**
4. Opening Doors to **Stable Housing**: An Effective **Waiting List** and Reduced **Vacancy** Rates Will Help More People Access Housing
5. Audit of Interface Invoice Payments - Improving **Contract Management and Payment Processes**
6. Engineering and Construction Services – Phase Two: Construction **Contract Change Management** Controls Should Be Strengthened
7. **Fleet Services** Phase 1: Lengthy **Downtime** Requires Immediate Attention
8. Fleet Services Phase 1: Stronger Corporate Oversight Needed for **Underutilized Vehicles**
9. Supplementary Report – Establishment of **City Wide Cyber Security Breach Incident Management Procedures** Required
10. Review of **Toronto Transit Commission's Revenue Operations**: Phase Two – **PRESTO/TTC Fare Equipment and PRESTO Revenue**
11. **Fleet Services** Operational Review: Phase Two – Stronger **Asset Management** Needed
12. Safeguarding **Rent-Geared-to-Income Assistance**: Ensuring Only Eligible People Benefit
13. Cyber Safety: A Robust **Cybersecurity** Program Needed to Mitigate Current and Emerging Threats
14. **Investigation into Allegations of Reprisal**: Reprisal Not Found, But Lessons Learned
15. Toronto **Building** Division: **Conditional Permits** – Follow-up Investigation¹

¹ Although work was completed in 2019, due to a technical update, the report was issued at the February 10, 2020 Audit Committee

Reports issued between 2016 to 2018

2018

1. Raising the Alarm: Fraud Investigation of a Vendor Providing Life Safety Inspection Services to the City of Toronto
2. Review of Urban Forestry – Permit Issuance and Tree By-law Enforcement Require Significant Improvement
3. Enhance Focus on Lease Administration of City-owned Properties
4. Review of the Green Lane Landfill Operations – Management of Contracts Needs Improvement
5. 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
6. Improvement Needed in Managing the City’s Wireless Telecommunication Contracts
7. Engineering and Construction Services, Phase One: Controls over Substantial Performance and Warranty Inspection Processes Should be Strengthened
8. Review of Toronto Transit Commission Employee Expenses and Reward and Recognition Programs: Opportunities to Improve Policies and Controls and Save Costs
9. Toronto Transit Commission: Managing Telecommunication Contracts and Payments
10. Children’s Services Division: Opportunities to Achieve Greater Value for Child Care From Public Funds
11. Toronto Court Services: Collection of Provincial Offence Default Fines
12. Review of Toronto Transit Commission Procurement Policies and Practices: A Case Study to Improve Future Wheel-Trans Accessible Taxi Services Procurement
13. IT Infrastructure and IT Asset Management Review: Phase 1: Establishing an Information Technology Roadmap to Guide the Way Forward for Infrastructure and Asset Management

2017

1. A Review of Municipal Licensing and Standards Division’s Management of Business Licences - Part One: Licence Issuance, Inspection and Complaint Investigation Functions
2. A Review of Municipal Licensing and Standards Division’s Management of Business Licences - Part Two: Licensed Holistic Centres
3. A Review of Municipal Licensing and Standards Division’s Management of Business Licences - Part Three: Eating Establishments and Nightclubs
4. Auditor General’s Observations on the Quantity of Product Realized from the City’s Single Stream Recyclable Material (Blue Bin) Program
5. Improving the Effectiveness of the Basement Flooding Protection Subsidy Program
6. Toronto Building Division: Conditional Permits
7. Obtaining the Best Value Through the Use of Vendor Rosters

8. Review of Toronto Transit Commission Accounts Payable Functions: Improving Invoice Verification and Vendor Account Management
9. Review of Complaint Regarding the June 29, 2016, Toronto Transit Commission Briefing Note
10. Auditor General's Observations of a Land Acquisition at Finch Avenue West and Arrow Road by the Toronto Parking Authority - Part 2
11. Real Estate Services Division – Restore Focus on Union Station Leasing
12. 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
13. Review of Toronto Transit Commission – Procurement Policies and Practices: Improving Materials Management and Purchasing Policies Can Potentially Result in Significant Savings
14. Management of the City's Employee Extended Health and Dental Benefits, Phase Two: Ineffective Controls and Plan Design Leaving the City Vulnerable to Potential Benefit Abuse
15. Detection of Warning Signs for Potential Bid Rigging Should be Strengthened
16. Toronto Building Division – Strengthening System Controls to Safeguard Cash Receipts
17. Information Technology Vulnerability Assessment and Penetration Testing – Wrap-up of Phase I and Phase II
18. Audit of Water Billing and Collections – Phase II: Water Billing and Water Meter Management Controls Require Improvement

2016

1. 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
2. Audit of Water Billing and Collection – Phase II: Part 1 – Incorrect Vacant Land Status Properties Reduces City's Property Tax Revenue
3. Audit of Water Billing and Collection – Phase II: Part 2 – Management of Water Supply Contract for the Region of York
4. Auditor General's Observations of a Land Acquisition at Finch Avenue West and Arrow Road by the Toronto Parking Authority
5. Strengthening Enforcement of the Fair Wage Policy
6. Audit of Information Technology Vulnerability and Penetration Testing – Phase II: Internal Penetration Testing, Part 1 – Accessibility of Network and Servers
7. Management of the City's Employee Extended Health and Dental Benefits – Phase One – The City Needs to Ensure Adequate Detection and Review of Potentially Excessive and Unusual Drug Claims
8. Management of the City's Long-Term Disability Benefits, Phase Two: Interim Report on the Approval and Monitoring of Claims
9. Improving the Tendering Process for Paving Contracts
10. Audit of City Cleaning Services – Part 2: Maximizing Value from Cleaning Contracts

11. Audit of City Cleaning Services – Part 1: Opportunities to Control Costs, Improve Productivity and Enhance Quality of Cleaning Services
12. Audit of Toronto Transit Commission Materials and Procurement Department, Phase One: Improving Controls to Safeguard Inventory
13. Audit of Water Billing and Collection – Phase I: Overdue Water Account Collections Require Strengthening
14. Audit of Information Technology Vulnerability and Penetration Testing - Phase 1: External Penetration Testing
15. Toronto Parking Authority Phase 2: Audit of the Revenue Operations of Off-Street Controlled Facilities