

**Presentation to the Audit Committee
on February 13, 2023
Agenda Items AU1.2, AU1.2a**

**AUDITOR
GENERAL**

TORONTO

Auditor General's Office 2023 Work Plan

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Auditor General

1. **2023 Auditor General's Office Budget – Summary**
(for information purposes only)

2. **2023 Audit Work Plan**
 - How Audits are Selected and Coverage of Past Reports

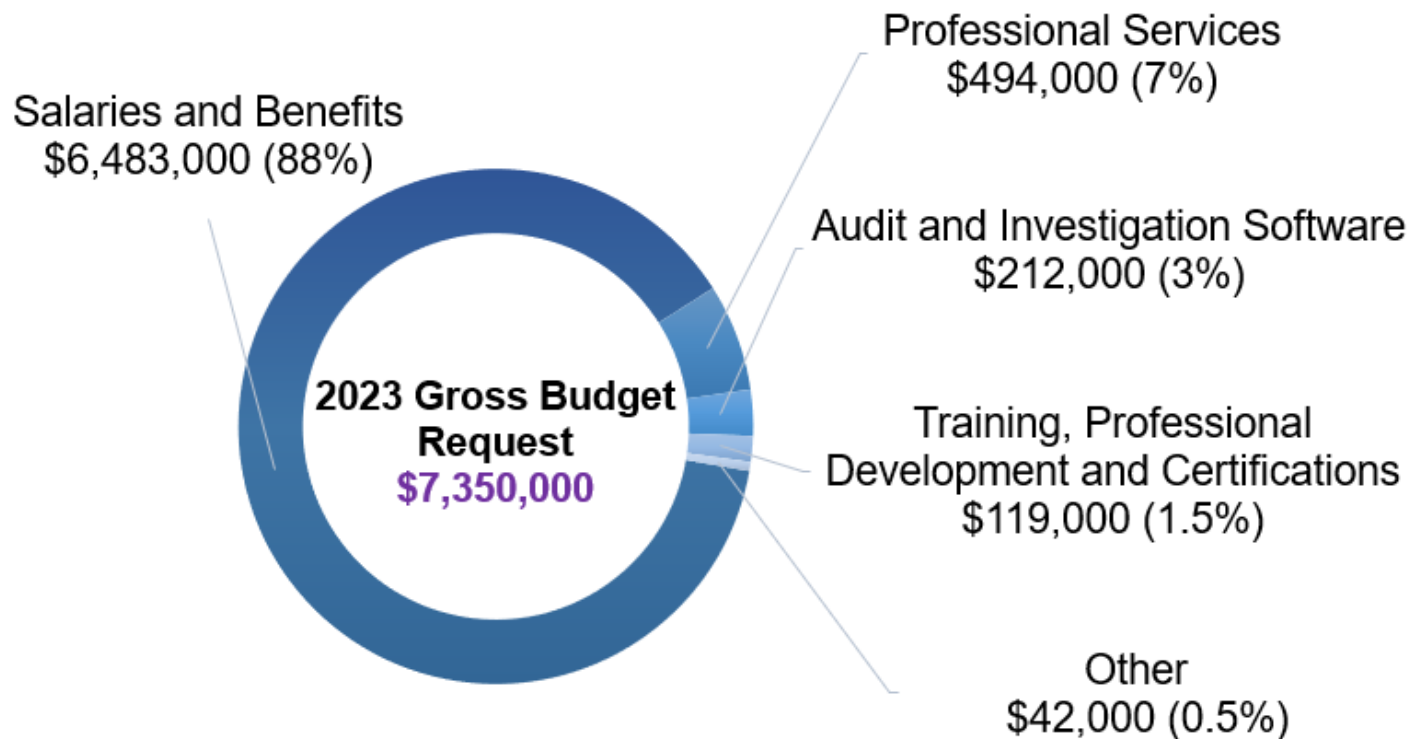
 - 2023 Key Areas of Audit Focus

 - 2023 Work Plan - Projects in progress, starting in 2023, or on the horizon for 2024

3. **Other Significant Work**

2023 Budget

2023 Auditor General Recommended Budget	2022 Approved Budget	2022 Projected Actuals
\$7,350,000	\$7,657,700	\$6,958,000

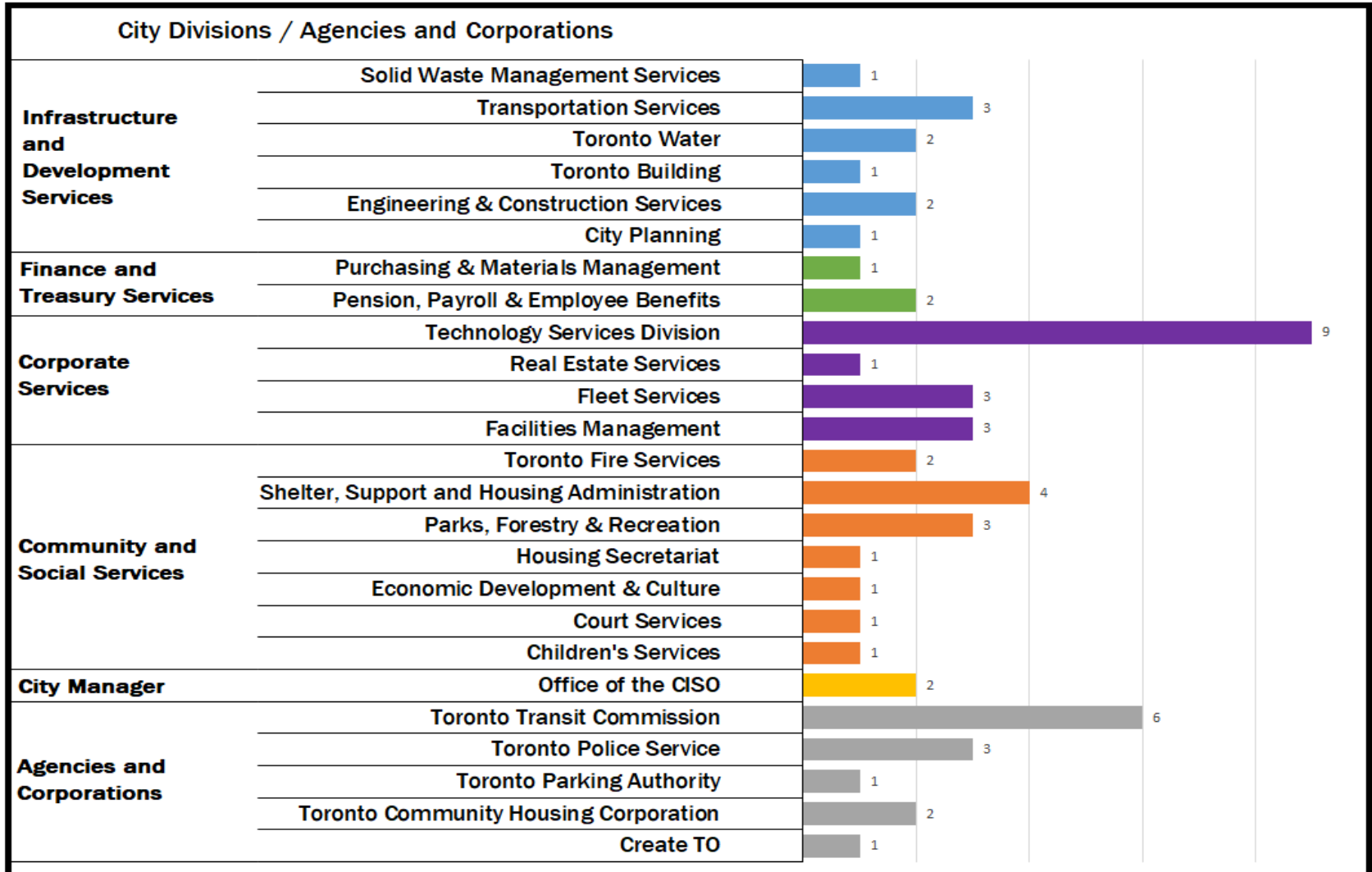


How Audits are Selected

Considerations include:

- City-wide risk and opportunities assessment – e.g. financial significance, public interest, adequacy of controls
- Emerging issues and trends – including from Fraud & Waste Hotline
- Input from City management and Councillors
- AGO knowledge based on previous audits and follow-up work
- Audit coverage across City Divisions, Agencies and Corporations

Coverage of Past Reports 2018 – 2022



2023 Key Areas of Audit Focus



Note: 2023 Work Plan is intended to be flexible, allowing the Auditor General to respond to emerging issues, including the need to assign resources to investigations into high-risk allegations, when needed.

2023 Work Plan

Audit Work Plan (2023)

Agencies and Corporations

- **TTC – Streetcars Operational Audit**
- **TTC – Cybersecurity Assessment (Phase 2) Overall Network Security and Select Critical Systems**
- **Toronto Hydro*** – Cybersecurity Review

City Divisions

- **Housing Secretariat – Modular Housing**
- **Transportation Services – Winter Maintenance**
- **Toronto Building – Inspection Function**
- **Toronto Building - Investigation**
- **Toronto Building (Phase 2) – Plan Review & Customer Service**
- **IT – Enterprise Work Management System**
- **911 Emergency Response Service – Toronto Fire Services, Toronto Paramedic Services and Other Divisions**

Audit Horizon (2024)

Agencies and Corporations

- **TCHC - Contract Management**
- **TTC – Workforce Planning and Management**
- **Toronto Police Service*** – Operational Audit
- **Toronto Public Library*** – Cybersecurity Assessment

City Divisions

- **Housing Secretariat - Affordable Rental Housing**
- **Parks, Forestry and Recreation - Parks Branch Operational Review**
- **Street Construction and Utility Work**
- **Toronto Water and Engineering & Construction Services - Basement Flooding Protection Program**
- **MLS - Short Term Rentals and Municipal Accommodation Tax**
- **IT – Major IT Projects**
- **IT – Software Acquisition and Licence Utilization**
- **Transportation Services – Utility Cuts**
- **Toronto Fire Services - Mechanical (Fleet) Maintenance**
- **Toronto Office of Partnerships – Unsolicited Proposals**
- **Non-Competitive Contract – Category Management & Strategic Sourcing**

2023 Work Plan



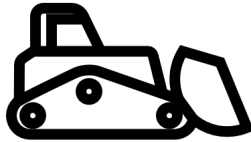
Housing Continuum

- **Modular Housing**
- Affordable Rental Housing



Cybersecurity / IT Systems

- **Cybersecurity:**
 - **TTC**
 - **Toronto Hydro***
 - **Toronto Public Library***
- **EWMS IT system**
- Major IT Projects
- Software Acquisition and Licence Utilization



Infrastructure

- **TO Building:**
 - **Inspections**
 - **Investigation**
 - **Plan Review**
- **Winter Maintenance**
- **MLS – Short-term Rentals**
- **Street Construction & Utility Work**
- **Basement Flooding**



Emergency Response Services

- **Fire, Paramedic – 911 Emergency Response Services**
- **Fire Fleet Maintenance**
- **TPS* Operational Audit**



Agencies & Corporations

- **TTC Streetcar Operations**
- **TTC Workforce Planning and Management**
- **TCHC Contract Management**

In Progress Recently Started Plan to Initiate in Late 2023/2024 *Restricted Entities

63 projects currently on backlog

Other Significant Areas of Work



Report Fraud, Waste or Wrongdoing



**Call our 24/7 hotline
416-397-STOP (7867)**

Recommendation Follow-up

694 Outstanding Recommendations

Fraud and Waste Hotline

1,032 complaints in 2022

Recap and Conclusion



Make a positive difference

Add value to the City

Keep pace with risks and emerging issues

Thank you

**AUDITOR
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