

## PUBLIC RECOMMENDATIONS REPORTED AS FULLY IMPLEMENTED BY MANAGEMENT (NOT VERIFIED BY THE AUDITOR GENERAL)

**Division: Children's Services**

**Report Title: Children's Services Division: Opportunities to Achieve Greater Value for Child Care from Public Funds (2018)**

No.	Recommendation
#2	<p>City Council request the General Manager, Children's Services Division, to take steps to increase access to the existing licensed child care spaces in the City for the purchase of services for children with subsidies consistent with the Child Care Service Plan and Toronto Growth Strategy. Steps should be taken, but not be limited to:</p> <ul style="list-style-type: none"> <li>a. Expanding the maximum number of spaces that can be purchased from contracted non-profit licensed child care centres;</li> <li>b. Minimizing the vacancy rate in the City-run child care centres;</li> <li>c. Exploring ways to access existing spaces in the non-profit licensed child care centres which do not currently have a service agreement with the Division. (Audit Committee amended)</li> </ul>
#5	<p>City Council request the General Manager, Children's Services Division, to take the necessary steps to ensure consistent application of the first-come, first-served policy in allocating the child care fee subsidy. Such steps should include, but not be limited to:</p> <ul style="list-style-type: none"> <li>a. Developing a more efficient process to contact applicants and update the wait list;</li> <li>b. Improving supervisory review protocol;</li> <li>c. Developing automated system controls to prevent data entry errors as well as ensuring critical data fields are completed.</li> </ul>
#6	<p>City Council request the General Manager, Children's Services Division, to improve the current measures to ensure sufficient and timely supervisory review of files that are approved for child care fee subsidies.</p>
#10	<p>City Council request the General Manager, Children's Services Division, to improve controls for the "job search" policy for child care fee subsidy recipients. These should include:</p> <ul style="list-style-type: none"> <li>a. Implementing monitoring and review processes to ensure the "job search" policy is appropriately used;</li> <li>b. Establishing specific criteria and procedures to verify recipients' job search activities;</li> <li>c. Ensuring adequate assessment of overpayment when subsidy recipients are found to be ineligible for the job search allowance.</li> </ul>
#11	<p>City Council request the General Manager, Children's Services Division, to ensure cases of child care subsidy withdrawals are adequately assessed for potential improper payment and decisions are documented. Improper payments caused by administrative errors should be identified and tracked to ensure corrective actions are taken to prevent the recurrence of these errors.</p>

No.	Recommendation
#12	City Council request the General Manager, Children's Services Division, to ensure adequate controls are in place to monitor and recover overpayments related to child care fee subsidies.
#14	City Council request the General Manager, Children's Services Division, to collaborate with the General Manager, Toronto Employment and Social Services and the General Manager, Shelter, Support and Housing Administration to incorporate a centralized overpayment recovery and fraud investigation function within the Human Services Integration Unit.
#15	City Council request the General Manager, Children's Services Division, to review the appropriateness of the legacy policy to provide child care fee subsidies to City employees who reside outside of the City, in the context of the current legislative requirements and the City's Human Resources policies. The review results are to be reported to City Council in early 2019.
#17	City Council request the General Manager, Children's Services Division, to collaborate with the General Manager of Employment and Social Services Division and the General Manager of Shelter Support and Housing Administration Division, to continue to identify and implement opportunities to further improve the coordination of services across the three income-based assistance programs, and to expedite the implementation of the Human Services Integration Strategy.
#18	City Council request the General Manager, Children's Services Division, to report back on the need to continue the Assessment for Quality (AQI) program after working with the Province on this matter, and to commission an independent, anonymous survey of contracted child care centre operators in 2019 to seek feedback on customer service and satisfaction levels pertaining to the delivery of the AQI program.
#19	City Council request the General Manager, Children's Services Division, to strengthen the internal controls to adequately monitor and ensure that all employees working in City-run child care centres meet the legislative requirements for employment.

**Division: City Manager**

**Report Title: Service Efficiency Consultants Studies - Extent of Value for Money From Studies Has Not been Clearly Demonstrated (Including previous Auditor General's Report) (2015)**

No.	Recommendation
#1	City Council request the City Manager, in consultation with the Director, Purchasing and Materials Management, to expedite the development and implementation of a formal consultant performance evaluation process. The consultant evaluation should include both qualitative and quantitative performance measures that help evaluate the quality and practicality of deliverables, the efficiency of the consultant in managing time and resources, and the cost of work in relation to the benefits received, ensuring that any such measures align with the scope of work.

**Division: City Manager****Report Title: 2019 Annual Report on the Fraud Waste Hotline (2020)**

No.	Recommendation
#1	City Council request the City Manager to formally remind all City of Toronto staff of the importance of reporting fraud, waste or wrongdoing to the Auditor General's Office, through the Fraud and Waste Hotline, in accordance with Chapter 192 of the Toronto Public Service By-law.

**Division: Corporate Real Estate Management****Report Title: Challenges in Contract Management - Auditor General's Review of the Corporate Real Estate Management Division (2021)**

No.	Recommendation
#4	<p>City Council request the Executive Director, Corporate Real Estate Management to ensure the following for procurements involving apprentice rates:</p> <p>a. vendor invoices or their supporting documentation clarify the following information relating to vendor technician(s) dispatched to repair or maintain City equipment, including:</p> <ol style="list-style-type: none"> <li>1. full name(s);</li> <li>2. certificate(s) of qualification; and</li> <li>3. registration number(s) with the Ontario College of Trades; and</li> </ol> <p>b. the City is invoiced at the proper rates.</p>

**Division: Court Services****Report Title: Toronto Court Services: Collection of Provincial Offence Default Fines (2018)**

No.	Recommendation
#1	City Council request the Director, Court Services, to devise collection strategies specifically to address difficult to collect defaulted fines and apply the strategy in a methodical and consistent manner.
#5	City Council request the Director, Court Services, to make improvements to the Division's management of collection agency contracts, incorporating changes to performance management criteria and incentives, information sharing requirements, and structure of account assignments into future procurement processes, where applicable.
#6	<p>City Council request the Director, Court Services, in consultation with the City Solicitor, to:</p> <p>a. review the feasibility of obtaining updated debtor information by matching against or tracing to other sources, such as City or provincial databases; and</p> <p>b. implement processes to use, wherever possible, the updated debtor information to pursue collection of debts.</p>

No.	Recommendation
#7	City Council request the Director, Court Services, to establish documentation standards to ensure that pertinent information about the collection actions taken for Provincial Offences Act fines in default are appropriately tracked and documented.
#9	<p>City Council request the Director, Court Services, to:</p> <ul style="list-style-type: none"> <li>a. undertake a review of unmatched driver's licence suspensions in ICON and the Ministry of Transportation's ARIS system, as well as other cases that need resolving, to determine whether additional cases with defaulted fines are eligible for suspension and take appropriate action; and</li> <li>b. implement a process to periodically review or compare defaulted Provincial Offences Act fines eligible for licence suspensions and plate denials against data from the Ministry of Transportation to identify and resolve data synchronization issues and if necessary, the City Manager request the cooperation of the Ministry of the Attorney General and Ministry of Transportation.</li> </ul>
#12	City Council request the Director, Court Services, in consultation with the City Solicitor, to establish and implement a protocol or criteria for prioritizing accounts that would benefit the most from filing certificates of default.
#14	City Council request the Director, Court Services, in consultation with Revenue Services and Legal Services, to improve processes for reviewing debtor information against various property databases, to maximize opportunities to add defaulted fines to the property tax roll for collection purposes.
#24	City Council request the Director, Court Services, to develop a formal plan of action that sets out a cost-effective, multi-streamed approach to collect on defaulted fines that takes into account the debt profile and ensure that the plan is methodically and consistently applied.
#25	City Council request the Director, Court Services, to establish a systematic process for determining when active collection efforts should cease and to ensure information systems are updated to accurately reflect the Provincial Offences Act fines in default where active collection efforts are no longer pursued.
#26	<p>City Council request the Director, Court Services, to:</p> <ul style="list-style-type: none"> <li>a. review the "Write-Off Policy for Fines under the Provincial Offences Act Deemed Uncollectible" and submit to Council proposed revisions to the Policy to reflect existing practices; and</li> <li>b. implement processes to ensure compliance with the "Write-Off Policy for Fines under the Provincial Offences Act Deemed Uncollectible".</li> </ul>
#27	City Council request the Director, Court Services, to establish clearly defined benchmarks and performance measures for the collection of Provincial Offences Act fines in default, both for itself and for individual private collection agencies that it contracts. The outcomes should be tracked and evaluated against established benchmarks.
#28	<p>City Council request the Director, Court Services, to report annually to City Council, or the applicable standing committee, on defaulted Provincial Offences Act fines including:</p> <ul style="list-style-type: none"> <li>a. year-to-year comparisons of the delinquency rate, defaulted fine collection rate, and number and dollar value of defaulted fines where collection is being actively pursued and where active collection efforts has ceased;</li> <li>b. aging of defaulted fines by type of offence and size of the debt;</li> </ul>

No.	Recommendation
	c. the results of its efforts to collect defaulted fines during the year compared to objectives or recovery targets; and d. the remaining balance of unpaid fines.
#29	City Council request the Treasurer, in consultation with the Chief Transformation Officer, to consider a comprehensive review of Court Services' defaulted fines program as part of an overall review of the City's debt collection activities.
#30	City Council request the Treasurer, in coordination with the Chief Purchasing Officer and in consultation with the other program areas responsible for receivables management and debt collection including Court Services, to seek private sector expertise in designing transformative solutions for collecting overdue amounts owing to the City.

**Division: Economic Development & Culture**

**Report Title: Toronto Business Improvement Areas (BIAs) Accounts Payable Fraud Investigation (2021)**

No.	Recommendation
#2	<p>City Council request the General Manager, Economic Development and Culture to improve the existing training of Business Improvement Area Board members by ensuring that all Business Improvement Area Board members:</p> <p>a. are made aware of their responsibility before issuing payments to ensure supporting documentation is obtained and that services have been provided; as well as perform monthly bank reconciliations to ensure that payments processed were approved; and</p> <p>b. are supported to ensure that there is appropriate segregation of duties, including potentially hiring someone to assist all Business Improvement Areas in performing bank reconciliations, where necessary.</p>
#3	City Council request the General Manager, Economic Development and Culture to consult with Business Improvement Area Board members to identify any other emerging needs that the City can support Business Improvement Areas on including, but not limited to, information technology security support.

**Division: Engineering & Construction Services**

**Report Title: Engineering and Construction Services, Phase One: Controls over Substantial Performance and Warranty Inspection Processes Should be Strengthened (2018)**

No.	Recommendation
#1	City Council request the Chief Engineer and Executive Director, Engineering and Construction Services, to strengthen processes and monitoring measures to ensure that:

No.	Recommendation
	<ul style="list-style-type: none"> <li>a. inspections for verifying substantial performance and for identifying deficiencies during the warranty period are conducted in a timely manner;</li> <li>b. appropriate deficiency lists are prepared and forwarded to the contractor in a timely manner;</li> <li>c. estimated value of all defective and remaining work is documented;</li> <li>d. rectification of deficiencies is followed up in a timely manner;</li> <li>e. documentation of all follow-up work is retained in the contract files; and</li> <li>f. rectification work is inspected, and signed-off as completed by the project leader.</li> </ul>
#2	<p>City Council request the Chief Engineer and Executive Director, Engineering and Construction Services, to update existing procedures within the Engineering and Construction Services Capital Works Procedures Manual to ensure that project staff conduct a formal comprehensive assessment of estimated value of defective and remaining work to determine if the criteria for substantial performance prescribed in the Construction Act are met.</p>
#3	<p>City Council request the Chief Engineer and Executive Director, Engineering and Construction Services, in consultation with Insurance and Risk Management, to ensure existing procedures for obtaining appropriate insurance and bonding extensions where required, are correct and are being correctly implemented.</p>

**Division: Engineering & Construction Services**

**Report Title: Engineering and Construction Services - Phase Two: Construction Contract Change Management (2019)**

No.	Recommendation
#2	<p>City Council request the Chief Engineer and Executive Director, Engineering and Construction Services, to:</p> <ul style="list-style-type: none"> <li>a. establish specific service standards for the timely approval of change directives and change orders after finalizing the scope of work and pricing.</li> <li>b. ensure that work only commences after either a change directive or change order is issued which includes a clear and documented agreement on pricing and scope. For time-sensitive changes, staff should obtain appropriate approval via e-mail and expeditiously follow-up with change order documentation.</li> <li>c. ensure that delegated signing authority limits are enforced and that each signature on a change order is individually dated.</li> <li>d. establish a formal 'Record of Evaluation and Negotiation' template to internally document the negotiations with contractors over the cost of work and also the assessment of price reasonability.</li> <li>e. ensure that a change directive is always issued for quantity overruns that are expected to exceed a set threshold as outlined in ECS's Capital Works Procedures Manual.</li> </ul>

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

No.	Recommendation
#7	City Council request the Deputy City Manager and Chief Financial Officer, the Director, Financial Planning and the Chief Information Officer to 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.

**Division: Revenue Services****Report Title: Improving Controls Over Property Tax Assessments and Payment in Lieu of Taxes (PILTs) (2015)**

No.	Recommendation
#2	City Council request the Director Revenue Services develop a process and criteria to identify where Payment in Lieu of Tax amounts paid by the government agencies are significantly less than requested amounts, and take steps to invoke the review process when warranted.
#4	City Council request the Director Revenue Services develop a process and criteria to identify where Payment in Lieu of Tax payments may be deemed unreasonably delayed and request supplementary payments where warranted.

**Division: Revenue Services****Report Title: Audit of Water Billing and Collection- Phase 1: Overdue Water Account Collections Require Strengthening (2016)**

No.	Recommendation
#2	City Council request the Director, Revenue Services, to develop a report to identify missing information in water accounts and ensure accounts are updated.
#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.
#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.
#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.

No.	Recommendation
#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.
#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 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.
#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.
#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.
#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.

**Division: Fleet Services**

**Report Title: Fleet Services Operational Review - Phase One: Lengthy Downtime Requires Immediate Attention (2019)**

No.	Recommendation
#1	City Council request the General Manager, Fleet Services Division, to take the necessary steps to shorten vehicle and equipment downtime and achieve the downtime target set out in the Division's 2016 Alternate Service Delivery model report.
#2	City Council request the General Manager, Fleet Services Division, to take steps to improve its preventive maintenance ratio to reduce overall fleet maintenance cost.
#4	City Council request the General Manager, Fleet Services Division, to explore ways that can help reduce vehicle downtime including an assessment of: <ul style="list-style-type: none"> <li data-bbox="277 1619 878 1650">a. internal staffing capacity to meet work demands;</li> <li data-bbox="277 1682 1403 1745">b. options that will help expedite service times for minor repairs, particularly for City yards with a large number of concentrated vehicles.</li> </ul>
#6	City Council request the General Manager, Fleet Services Division, to review and address the logistics issues in procuring and approving contracted maintenance and repair services to reduce vehicle downtime. Steps to be taken should include:



No.	Recommendation
	<ul style="list-style-type: none"> <li>a. setting customer turnaround time target for responding to service request;</li> <li>b. clarifying vehicle delivery and return procedures, and providing additional guidance or communication to the divisions and garage staff;</li> <li>c. negotiating with vendors to expand shuttle service to designated City yards to facilitate direct transportation of vehicles to / from vendors where feasible;</li> <li>d. expediting the estimate approval process by Fleet staff;</li> <li>e. improving the ease of providing vehicle maintenance history to external vendors.</li> </ul>

**Division: Municipal Licensing and Standards**

**Report Title: Municipal Licensing and Standards, Investigation Services Unit - Efficiencies Through Enhanced Oversight (2013)**

No.	Recommendation
#1	<p>City Council request the Executive Director, Municipal Licensing and Standards to:</p> <ul style="list-style-type: none"> <li>a. review and, where appropriate, amend individual and organizational performance objectives particularly those pertaining to emergency complaints.</li> <li>b. develop a quality assurance program to ensure that there is an ongoing review of staff's performance against objectives.</li> <li>c. ensure that appropriate action is taken to address performance which does not meet the established standard.</li> </ul>
#2	<p>City Council request the Executive Director, Municipal Licensing and Standards to:</p> <ul style="list-style-type: none"> <li>a. develop and document organizational expectations for recording the progress and closure of investigations.</li> <li>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.</li> <li>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.</li> </ul>

**Division: Parks, Forestry & Recreation**

**Report Title: Review of Urban Forestry - Permit Issuance and Tree By-law Enforcement Require Significant Improvement (2018)**

No.	Recommendation
#6	City Council request the General Manager, Parks, Forestry and Recreation Division, to develop a clear policy and process to address old unclaimed Tree Security and Tree Protection Guarantee deposits. The policy should specify when an outstanding deposit should be classified as aged or forfeited, and the appropriate follow-up steps to verify the status of the deposits. Where all reasonable efforts to locate the applicants have been exhausted, the unclaimed deposits should be transferred to the City's revenue account.

**Division: Parks, Forestry & Recreation**

**Report Title: Getting to the Root of the Issues: A Follow-Up to the 2019 Tree Maintenance Services Audit (2021)**

No.	Recommendation
#7	<p>City Council request the General Manager, Parks, Forestry and Recreation to:</p> <ul style="list-style-type: none"> <li>a. analyze why certain crews report parked vehicles at a higher frequency or longer duration than other crews and implement measures to reduce related downtime;</li> <li>b. request crews to submit geo-tagged photos of the location of parked vehicles obstructing work at the time these obstructions occur; and Urban Forestry Forepersons should reconcile reported parked car time to the submitted evidence of the obstruction when they review and sign off on daily logs; and</li> <li>c. expedite how the Division will minimize downtime related to parked vehicles obstructing work from proceeding, temporarily directing, until this issue can be properly addressed, tree maintenance crews to carry on to the next tree location if they cannot gain access and then return when parking enforcement and towing can be arranged; and Urban Forestry management should monitor whether there is any improvement to operational efficiency when taking this action.</li> </ul>

**Division: Pension, Payroll & Employee Benefits**

**Report Title: Improving Reporting and Monitoring of Employee Benefits (Manulife) (2012)**

No.	Recommendation
#2	City Council request the Director Pension Payroll and Employee Benefits, give consideration to the formal documentation of an annual evaluation of the benefit administrator performance as it relates to prevention, detection and investigation of benefit fraud including fraud related to the receipt of Long Term Disability benefits.

**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 (2015)**

No.	Recommendation
#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.
#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.

**Division: Pension, Payroll & Employee Benefits****Report Title: Management of the City's Long-Term Disability Benefits Phase Two: Interim Report on the Approval and Monitoring of Claims (2016)**

No.	Recommendation
#1	City Council request the Treasurer to require the City's Long-Term Disability (LTD) Benefits Administrator to provide up-to-date diagnostic statistics and reports, in aggregate data, to the City reflecting claimants' initial and current primary diagnoses.
#2	City Council request the Treasurer to assess, within the framework of Human Rights and Privacy legislation, the feasibility and appropriateness of requiring the City's Long-Term Disability (LTD) Benefits Administrator to ensure all new mental and nervous disorder claims, and claims in which the diagnoses change to mental health and nervous disorders, are supported by medical reports from specialists (Psychiatrist or Psychologist) prior to or soon after the claim approval to assess claimants' return to work potential and accommodation needs.
#4	City Council request the Treasurer to develop a process whereby the appropriate City staff are informed by the City's Long-Term Disability (LTD) Benefits Administrator of workplace related issues associated with LTD claims and return to work. The workplace related issues should be communicated in a manner that complies with applicable privacy legislation and in a timely manner allowing the appropriate City staff to adequately address the issues and accommodate LTD claimants' needs for returning to work.
#5	City Council request the Treasurer to review the need and consider incorporating into the new five-year contract with the City's Long-Term Disability (LTD) Benefits Administrator requirements to develop and implement specific criteria to help ensure: <ul style="list-style-type: none"> <li data-bbox="277 1640 1162 1675">a. LTD benefits claimants' timely participation in rehabilitation program; and</li> <li data-bbox="277 1696 1382 1732">b. Case Managers undertake timely return to work actions during claim management process.</li> </ul>
#6	City Council request the Treasurer to review the need and consider incorporating into the new five-year contract with the City's Long-Term Disability (LTD) Benefits Administrator performance measures pertaining to:

No.	Recommendation
	<p>a. Acquiring timely medical updates to support continuation of LTD benefits;</p> <p>b. Timely claim management actions to address claimants' delays in responding to the Administrator's contact; and</p> <p>c. Timely claim management actions in arranging for rehabilitation activities for claimants</p>
#7	<p>City Council request the Treasurer to review the need and consider incorporating into the new five-year contract with the City's Long-Term Disability (LTD) Benefits Administrator a requirement to provide the City with internal audit results if available. These internal audit results should be reviewed by the appropriate City staff to ensure ongoing compliance with contractual requirements.</p>

### Division: Pension, Payroll & Employee Benefits

#### 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 (2016)

No.	Recommendation
#1	<p>City Council request the Director, Pension, Payroll and Employee Benefits Division to review Manulife's Plan Document in administering the City's Long Term Disability (LTD) claims to ensure that the Plan Document provisions are consistent with the City's Collective Agreements and related policies. Where practices are deemed appropriate that are not consistent with the Collective Agreements, staff of Legal Services and Human Resources should be consulted to assess the financial impact and legality of continuing such practice.</p>
#5	<p>City Council request the Director, Pension, Payroll and Employee Benefits Division to:</p> <p>a. Clarify the definition of 'totally disabled' in the Long Term Disability benefits policy and the effect of performing modified work during the qualifying period; and</p> <p>b. Develop procedures and training to ensure City staff involved in managing the Long Term Disability benefits program have complete and correct understanding of the eligibility requirements.</p>
#7	<p>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.</p>
#8	<p>City Council request the Executive Director, Human Resources to 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.</p>
#10	<p>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.</p>

**Division: Pension, Payroll & Employee Benefits**

**Report Title: 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 (2016)**

No.	Recommendation
#10	City Council request the Treasurer to ensure the new employee health benefits plan administrator has proper controls in place to restrict dispensing fees to the coverage limit, and City staff undertake periodic reviews to ensure the City is only charged the dispensing fees up to the established limit.
#14	City Council request the Treasurer to require the City's new employee health benefits administrator to provide City staff with all necessary supplementary information to support invoiced amounts to assist the City's review of accuracy of invoiced amounts, reasonableness of billing reversals, and of the related recoveries.
#15	City Council request the Treasurer to undertake a review of the City's records of eligible individuals for health benefits coverage to ensure accurate and complete information in the City's system. A review of the health benefit claim histories should be conducted on individuals with questionable or missing dates of birth. Where claim reimbursements were made for ineligible individuals, steps should be initiated to recover overpayments.

**Division: Pension, Payroll & Employee Benefits**

**Report Title: 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 (2017)**

No.	Recommendation
#7	City Council request the Treasurer to ensure the City's employee health benefit provisions are implemented in accordance with City's intentions and collective agreements, and that the plan administrator's interpretation of benefit provisions is in line with City intentions.
#12	City Council request the Treasurer to put in place a written policy and procedure on granting of exception cases for employee health benefits. The reason, type of benefit, and period in effect should be documented and retained.
#13	City Council request the Treasurer to engage an external auditor to conduct an initial audit on the new plan administrator's adjudication system to ensure the coding aligns with benefit provisions. Periodic audits should also be performed on the effectiveness of the administrator's adjudication and monitoring processes.

**Division: Pension, Payroll & Employee Benefits**

**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" (2017)**

No.	Recommendation
#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.
#6	City Council request the Treasurer to put in place a written policy and procedure on granting of exception cases for employee drug benefits. The reason, the specific drug, and period in effect should be documented and retained.

**Division: Pension, Payroll & Employee Benefits**

**Report Title: Continuous Controls Monitoring Program: Opportunities to Reduce Cost of Dental Benefits (2020)**

No.	Recommendation
#1	<p>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:</p> <p>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</p> <p>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.</p> <p>The identified cost saving opportunities should also be considered for other benefit plans and implemented across the City and its Agencies and Corporations.</p>
#2	<p>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:</p> <p>a) recovery of cost where applicable,</p> <p>b) communicating instances with practitioners/service providers and patients,</p> <p>c) identifying potential new systematic controls and developing management information reports for ongoing monitoring.</p> <p>Any findings and realized savings should be documented to inform future Benefit Plan design.</p>

No.	Recommendation
#3	City Council request the Controller in consultation with the Benefits Plan Administrator develop an information guide and online training for plan members to understand their dental plan coverage and common dental treatment services and related fees. Plan members should be advised to review and assess the fees charged for their services at the time of each visit.
#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.

**Division: Pension, Payroll & Employee Benefits**

**Report Title: Employee Health Benefits Fraud Involving a Medical Spa (2020)**

No.	Recommendation
#1	City Council request the Director, Pension, Payroll and Employee Benefits, and Green Shield Canada, to implement training for staff around the issue of health benefits fraud. This should be recurring and updated as the nature of common types of fraud evolve.
#2	City Council request the Director, Pension, Payroll and Employee Benefits, undertake extra verification procedures to examine health claims coming from health spas.
#3	City Council request the Director, Pension, Payroll and Employee Benefits, to direct all employees in this case to reimburse the City for all past claims for themselves and their spouses for services involving the spa because they are not properly supported by legitimate invoices for approved services.
#4	City Council request the Director, Pension, Payroll and Employee Benefits seek to include in future collective agreements that health services must be medically necessary, and that 'off-label' use be supported by a physician and authorized by Green Shield Canada (GSC) prior to reimbursement.
#5	City Council to direct the City Manager to provide an update on actions taken related to this report, including any referrals that are made to other agencies and regulatory bodies.

**Division: People and Equity**

**Report Title: Opportunities to Enhance the Oversight of Non-Union Employee Separation costs (2014)**

No.	Recommendation
#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.

**Division: People and Equity**

**Report Title: Improving the Administration of City Training Programs (2015)**

No.	Recommendation
#1	City Council request the City Manager to ensure that Divisional Service plans include training plans which address compliance requirements, Corporate priorities and Talent Blueprint objectives. Divisions will share their plans with Human Resources Division to develop an overall Corporate Training Plan.

**Division: Purchasing & Materials Management**

**Report Title: Review of Divisional Purchase Orders (2015)**

No.	Recommendation
#2	<p>City Council request the Director, Purchasing and Materials Management review and revise quality assurance procedures including:</p> <ul style="list-style-type: none"> <li>a. Taking a risk-based approach to selecting Departmental Purchase Order files for review.</li> <li>b. Adjusting sample sizes to a manageable level, to allow for a balance between the sufficiency and timeliness of file reviews.</li> <li>c. Tracking and monitoring the progress and compliance of divisions.</li> </ul>
#4	City Council request the Director, Purchasing and Materials Management to require staff be re-trained on the use of Divisional Purchase Orders in instances where consistently significant non-compliance is detected through quality assurance procedures.

**Division: Purchasing & Materials Management**

**Report Title: Strengthening Enforcement of the Fair Wage Policy (2016)**

No.	Recommendation
#2	<p>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:</p> <ul style="list-style-type: none"> <li>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;</li> <li>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.</li> </ul>
#3	<p>City Council request the Manager, Fair Wage Office, to implement processes to ensure that:</p> <ul style="list-style-type: none"> <li>a. All back-wages are accurately calculated;</li> </ul>



<b>No.</b>	<b>Recommendation</b>
	<p>b. Fair Wage Office staff be required to retain sufficient documented evidence to support the basis of all back-wage calculations;</p> <p>c. A secondary review be conducted to ensure back-wage calculations are accurate;</p> <p>d. The Manual of Office Procedures be updated to reflect all process improvements and compliance with these procedures be monitored on an ongoing basis.</p>
#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.
#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 consider consulting the City's Accountability Offices to assess the feasibility of leveraging the existing systems being used by these Offices.
#9	City Council request the Executive Director, Human Resources, subsequent to the implementation of a Fair Wage Office complaint tracking system, to review the work demands and resources allocated to fair wage complaint investigations and random reviews to ensure the Office can effectively carry out the responsibilities under Chapter 67 of the Toronto Municipal Code.
#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.
#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.
#12	City Council request the Manager, Fair Wage Office, to review and update its Manual of Office Procedures to ensure the level of documentation by the Fair Wage Office is sufficient to hold the Office accountable for its decisions and actions. Updated documentation requirements should be implemented in all investigation files.

**Division: Purchasing & Materials Management**

**Report Title: Audit of Interface Invoice Payments - Improving Contract Management and Payment Processes (2019)**

<b>No.</b>	<b>Recommendation</b>
#4	City Council request the Chief Purchasing Officer to compare the current list of volume rebate vendors with City contracts to identify any vendors offering discounts but which may have been omitted from the existing manually maintained list.
#5	City Council request the Chief Purchasing Officer to review and update the procedures related to contract set-up in SAP so the detailed line items are entered in the system in accordance with the contract.
#8	City Council request the City Manager to advise Division Heads to ensure compliance with purchasing policies and procedures. Contract spend reports provided by Purchasing and Materials

No.	Recommendation
	Management Division should be reviewed in a timely manner and contract target values be amended, where required, before additional funds are committed.
#9	City Council request the Chief Information Officer to develop policies and procedures to review SAP access for divisions so that they can periodically review whether staff access to systems is appropriate, and make any necessary changes in a timely manner.
#11	<p>City Council request the General Manager, Fleet Services, to take the lead in:</p> <ul style="list-style-type: none"> <li>a. developing a periodic review process with the Vendor on competitive pricing of parts that are being supplied to the City. A criteria should be developed to have adequate parts covered under each review. Results of price adjustments should be documented after each review;</li> <li>b. developing a process to approve new parts prices in the system;</li> <li>c. co-ordinating the auto parts price management processes with other City divisions for their review and implementation.</li> </ul>
#12	<p>City Council request the General Manager, Fleet Services, to develop processes:</p> <ul style="list-style-type: none"> <li>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.</li> <li>b. to resolve reconciliation issues in a timely manner and only those invoices should be paid that reconciles with the City records.</li> </ul>
#13	City Council request the General Manager, Fleet Services, to review price and quantity variances identified during this audit. Any overpayments and/or outstanding credits identified should be recovered from the vendor. Reasons why these variances occurred should be documented and appropriate controls implemented.
#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.
#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.
#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.
#19	City Council request the Director, Accounting Services, to improve the duplicate payment check criteria and recover the outstanding duplicate and /or incorrect payments identified during the audit.

**Division: Shelter, Support and Housing Administration**

**Report Title: Part 2 of the Audit of Emergency Shelters: Lessons Learned from Hotel Operations (2022)**

No.	Recommendation
#3	City Council request the General Manager, Shelter, Support and Housing Administration, in consultation with the City Solicitor, to review the express terms of hotel contracts and to communicate to applicable hotel operators to stop invoicing for charges not in compliance with the express terms of the contracts.

**Division: Social Development Finance and Administration**

**Report Title: Municipal Grants - Improving the Community partnership and Investment Program (2013)**

No.	Recommendation
#7	City Council request the City Manager to train grants staff on the use of updated assessment forms.
#8	City Council request the City Manager to ensure that standard documents developed for the application or assessment of specific grant programs be carefully completed, all outstanding issues are addressed, and files contain explanations for exceptions to established guidelines.

**Division: Solid Waste Management**

**Report Title: Review of the Green Lane Landfill Operations - Management of Contracts Needs Improvement (2018)**

No.	Recommendation
#2	City Council request the General Manager, Fleet Services and the Chief Transformation Officer to consult with City Divisions with major fleet intensive contracts, to determine if there is any opportunity to realize savings by taking advantage of bulk fuel purchase agreements and report to the Government Management Committee.
#3	City Council request the General Manager, Solid Waste Management Services to establish a defined process to conduct and document the basis for developing contract contingency amounts or percentages.
#13	<p>City Council request the General Manager, Solid Waste Management Services to:</p> <ul style="list-style-type: none"> <li>a. reallocate the costs grouped together and incorrectly booked under Miscellaneous Contingency to their correct contract line items;</li> <li>b. enter the correct contract number for the monthly guaranteed minimum landfill fee payments in the Interface system to link them to the SAP contract;</li> </ul>

No.	Recommendation
	<p>c. correct the line item coding for the transferred transactions impacted by the change to the Engineering Consulting contract;</p> <p>d. once the coding corrections have been made, review the contract spending to date to ensure contract line items are not over-spent; and</p> <p>e. improve and monitor the accuracy of coding of contract line items.</p>
#14	<p>City Council request the General Manager, Solid Waste Management Services to:</p> <p>a. ensure all change order requests are supported by appropriate documentation and approved at the staff level and timeframe required by the Division's procedures;</p> <p>b. implement additional review and approval by Solid Waste Management Services senior management for change order requests submitted after the work is completed; and</p> <p>c. enhance the change order log to include key information related to each change order. This log should be analyzed and used to inform the scope of work for future contracts.</p>
#15	<p>City Council request the General Manager, Solid Waste Management Services to:</p> <p>a. comply with the approved procurement policy and obtain the necessary quotes for purchases over \$3,000.00; and</p> <p>b. obtain vendor and subcontractor quotes with sufficient details to enable reasonable evaluation of quantities and pricing for labour, materials and equipment. Quotes should be dated.</p>
#16	<p>City Council request the General Manager, Solid Waste Management Services to:</p> <p>a. conduct a thorough review with the contractors to properly understand and apply markups in change order work; and</p> <p>b. use a risk-based approach to review invoices related to past change orders to determine if markups were properly applied and to recover any overpaid amounts immediately.</p>
#18	<p>City Council request the General Manager, Solid Waste Management Services to:</p> <p>a. develop an operational manual that outlines key processes and controls, taking into consideration the various stakeholders involved in activities and contract requirements; and</p> <p>b. establish a set of key performance metrics to track and monitor site performance.</p>

**Division: Technology Services Division**

**Report Title: Disaster Recovery Planning for City Computer Facilities (2008)**

No.	Recommendation
#5	<p>The Chief Information Officer review the backup and storage procedures of City information technology units for:</p> <p>(a) compliance with acceptable standards and practices for data backup and storage requirements; and</p> <p>(b) provide divisions with the opportunity to participate in existing data storage arrangements within the City or with the outside service provider.</p>

**Division: Technology Services Division**

**Report Title: Governance and Management of City Wireless Technology Needs Improvement (2010)**

No.	Recommendation
#6	<p>The Chief Information Officer develop a comprehensive IT Security Manual as a ready reference for City staff.</p>

**Division: Technology Services Division**

**Report Title: Review of the City SAP Competency Centre (2010)**

No.	Recommendation
#7	<p>The Chief Information Officer develop SAP Competency Centre performance measures and standards. Such measures and standards should monitor ongoing performance.</p>

**Division: Technology Services Division**

**Report Title: Governance and Management of City Computer Software Needs Improvement (2011)**

No.	Recommendation
#4	<p>The Chief Information Officer ensure the City Information Technology Risk Management Program includes a periodic risk assessment to identify, assess and implement processes to address software related risk.</p>

**Division: Technology Services Division**

**Report Title: Controls Over Telecommunication Expenses Need Improvement (2014)**

No.	Recommendation
#4	City Council request the City Manager to direct divisions to review controls over access and use of group wireless devices. The inventory of group wireless devices should be reviewed and those not required should be cancelled.
#15	City Council request the City Manager to direct divisions to review their respective inventory of telecommunication devices to ensure that it reflects the current status of such devices. Inventories should be adjusted where appropriate and reviews should be performed on a periodic basis.

**Division: Technology Services Division**

**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 (2018)**

No.	Recommendation
#6	City Council request the Chief Information Officer to develop and implement procedures to promote clarity in roles and responsibilities for creating, maintaining, and refreshing the Information Technology infrastructure roadmap.

**Division: Technology Services Division**

**Report Title: Improvement Needed in Managing the City's Wireless Telecommunication Contracts (2018)**

No.	Recommendation
#5	<p>City Council request the Chief Executive Officers of City Agencies and Corporations to consider and implement the recommendations relevant to their operations included in the following Auditor General's reports:</p> <ul style="list-style-type: none"> <li>a. Toronto Transit Commission: Managing Telecommunication Contracts and Payments.</li> <li>b. Improvements Needed in Managing City's Wireless Telecommunication Contracts.</li> </ul>

**Division: Technology Services Division**

**Report Title: Establishment of City Wide Cyber Security Breach Incident Management Procedures Required (2019)**

No.	Recommendation
#1	<p>City Council request the City Manager, the Chief Information Officer and the City Clerk to coordinate and develop standard incident management procedures including communication protocols to address incidents involving cyber attacks/information breaches. The procedures and protocols should include:</p> <p>(a) Guidelines describing the sequence of actions that should take place as soon as staff become aware of a cyber attack/information breach incident.</p> <p>(b) Communication protocols detailing key contact names, functions and contact information for staff to receive guidance.</p> <p>(c) Reports to be completed by the affected organization, detailing the date of incident, systems affected, information compromised, and other relevant details.</p> <p>(d) Communications to the media/public, where required, including privacy protocols. The incident management procedures and communication protocols should be liaised across the City, including agencies and corporations.</p>

**Division: Technology Services Division**

**Report Title: Information Technology Projects Implementation: Information Privacy and Cybersecurity Review of Human Resource System (2021)**

No.	Recommendation
#4	<p>City Council request the Chief Technology Officer to:</p> <p>a. in coordination with the Chief Information Security Officer and the City Clerk, prioritize and direct resources to develop a training program for project managers and key staff involved in the implementation of technology initiatives to receive cybersecurity and information privacy training focused on managing technology projects; and</p> <p>b. conduct an assessment to determine the feasibility of extending this training program to major agencies and corporations.</p> <p>(Amended by Audit Committee)</p>

## Division: Toronto Building

## Report Title: Toronto Building - Improving the Quality of Building Inspections (2014)

No.	Recommendation
#7	<p>City Council request the Chief Building Official and Executive Director to ensure compliance with inspection documentation standards and that all inspection records are complete and reliable.</p> <p>(Note: this recommendation is superceded by the Auditor General's 2023 report, "Building Better Outcomes: Audit of Toronto Building's Inspection Function", recommendations #2, 3, 11, 12, 13 and 15, which can be found here: <a href="https://secure.toronto.ca/council/agenda-item.do?item=2023.AU1.5">https://secure.toronto.ca/council/agenda-item.do?item=2023.AU1.5</a>)</p>

## Division: Toronto Building

## Report Title: Toronto Building Division – Strengthening System Controls to Safeguard Cash Receipts (2017)

No.	Recommendation
#1	<p>City Council request the Chief Building Official and Executive Director, Toronto Building to review the current refund process, Integrated Business Management System controls, and undertake the necessary steps to minimize the risk of misappropriation of refunds, such steps should include but not be limited to:</p> <p>a. ensuring adequate segregation of payer record modification and refund initiation privileges granted to staff processing and authorizing refunds;</p> <p>b. ensuring that modification of the payer record are appropriately monitored, supported and authorized to prevent unauthorized changes; and c. developing refund authorizing limits for various level of staff in accordance with the City's Financial Signing Authority Schedule.</p>
#2	<p>City Council request the Chief Building Official and Executive Director, Toronto Building to design and implement additional measures to strengthen the control over the handling of non-routine transactions. The periodic user access review to ensure continuous appropriateness of Integrated Business Management System access privileges should be conducted according to the Toronto Building procedural requirements.</p>
#3	<p>City Council request the Chief Building Official and Executive Director, Toronto Building to develop and implement controls relating to super users' access to Integrated Business Management System to ensure system security.</p>



## Division: Toronto Building

## Report Title: Toronto Building Division: Conditional Permits (2017)

No.	Recommendation
#1	City Council request the Chief Building Official & Executive Director, Toronto Building Division to review and finalize draft conditional permit issuance criteria/guidelines.
#2	City Council request the Chief Building Official & Executive Director, Toronto Building Division, to strengthen controls to ensure that all requirements, including Zoning By-Law, Building Code Act, and Toronto Building conditional permit issuance criteria, are met prior to the issuance of a conditional permit.
#3	City Council request the Chief Building Official & Executive Director, Toronto Building Division, to implement a quality assurance and compliance process to ensure conditional building permits issued meet regulatory and divisional requirements.
#4	City Council request the Chief Building Official & Executive Director, Toronto Building Division, to amend the Conditional Permit Policy to require that all conditions relating to a conditional permit be included in the formal agreement supporting the conditional permit and ensure that staff adhere to this requirement.
#5	City Council request the Chief Building Official & Executive Director, Toronto Building Division, to ensure that the impact of any development related demolition permits are considered prior to issuing a conditional permit.
#6	<p>City Council request the Chief Building Official &amp; Executive Director, Toronto Building Division, to amend the Conditional Permits Policy to:</p> <ul style="list-style-type: none"> <li>a. include requirements for the retention of appropriate documentation in support of decisions related to the issuance of Conditional Permits.</li> <li>b. ensure management scrutiny and approval of significant deviations from policy and standard practice are documented.</li> <li>c. include guidelines to assist staff in making assessments of claims of unreasonable delays in construction.</li> </ul>
#7	City Council request the Chief Building Official & Executive Director, Toronto Building Division, to document the steps taken to obtain reasonable assurance that Conditional Permit applicants' assertions of unreasonable delays in construction are valid before approving the conditional permit application.
#8	City Council request the Chief Building Official & Executive Director, Toronto Building Division, to examine alternatives to mitigate the risks caused by the volume of conditional permit applications submitted immediately prior to a development charge increase.
#10	<p>City Council request the Chief Building Official &amp; Executive Director, Toronto Building Division, to ensure building permit applicants are treated fairly and consistently by either:</p> <ul style="list-style-type: none"> <li>a. instructing staff to stop inviting conditional permit applications, or</li> <li>b. providing all applicants with building permit applications in process that will be subject to development charges with information regarding applying for a conditional permit prior to a development charge increase.</li> </ul>

<b>No.</b>	<b>Recommendation</b>
#11	City Council request the Chief Building Official & Executive Director, Toronto Building Division, to ensure performance planning objectives for individual employees contribute to the overall efficiency and regulatory compliance of the City.
#12	City Council request the Chief Building Official & Executive Director, Toronto Building Division, to ensure staff are aware and trained in appropriate divisional objectives that should guide their day-to-day activities and decisions.
#13	City Council request the Chief Building Official & Executive Director, Toronto Building Division, to review permit monitoring and enforcement practices and undertake any changes necessary to adequately monitor Conditional Permits.
#15	City Council request the Chief Building Official & Executive Director, Toronto Building Division, to implement measures to enforce conditional permit agreements in a consistent manner.

**Division: Toronto Building**

**Report Title: Toronto Building Division: Conditional Permits – Follow-up Review (2020)**

<b>No.</b>	<b>Recommendation</b>
#1	City Council request the Chief Building Official, Toronto Building Division, to ensure that site visits including photos are conducted prior to issuing the first above-grade Conditional Permit for any development site.
#2	City Council request the Chief Building Official, Toronto Building Division, to have every Conditional Permit reviewed by a central, trusted advisor to the Chief Building Official for consistency and compliance with the new policy, and ensure that sufficient, appropriate evidence of why the Conditional Permit is needed be included in the file.
#3	City Council request the Chief Building Official, Toronto Building Division, to ensure the requirement for consistent documentation related to Conditional Permit issuance is filed in the Integrated Business Management System (IBMS).
#4	City Council request the Chief Building Official, Toronto Building Division, to work with other Divisions involved in the Conditional Permit process to ensure that supporting documentation is complete and filed in the Integrated Business Management System (IBMS) in a timely manner.
#5	City Council request the Chief Building Official, Toronto Building Division, to conduct Conditional Permit training for all Divisional staff involved in the Conditional Permit process, at least once per year and in advance of development charge increases in order to reinforce expectations and highlight any areas of concern that are identified through the Chief Building Official's review.
#6	City Council request the Chief Building Official, Toronto Building Division, to continue to reinforce Divisional expectations with all staff involved in the Conditional Permit process through performance planning objectives.
#7	City Council request the Chief Building Official, Toronto Building Division, to continue, at least twice per year, to conduct reviews on Conditional Permits issued in order to identify areas of concern and further opportunities to strengthen the Division's Conditional Permit policy, where required.

No.	Recommendation
#8	City Council request the Chief Building Official, Toronto Building Division, to ensure that any concerns that are noted by the Division continue to be brought to the attention of the Auditor General.

**Division: Toronto Community Housing Corporation**

**Report Title: Moving Forward Together: Opportunities to Address Broader City Priorities in TCHC Revitalizations (2019)**

No.	Recommendation
#2	<p>City Council request the City Manager, in consultation with the Director, Affordable Housing Office, and the General Manager, Shelter, Support &amp; Housing Administration Division, as part of the City's strategy for addressing housing affordability, to:</p> <p>a. evaluate efficient and cost-effective ways to increase the supply of affordable housing units with adequate consideration of broader social factors and public policy objectives;</p> <p>b. make recommendations to City Council, in consultation with the Chief Executive Officer, Toronto Community Housing Corporation (TCHC), on whether more affordable housing units should be required in future TCHC revitalizations based on a site-by-site evaluation of financial and social implications.</p>
#3	<p>City Council request the Chief Planner and Executive Director, City Planning, to:</p> <p>a. review the Official Plan Policy 3.2.1.9(b) for appropriateness and practicality, and make recommendations to Council on any necessary amendments; and</p> <p>b. ensure that the Official Plan Policy 3.2.1.9(b) (or any subsequent amendment) is applied consistently on all future large site development applications. Where applicants seek amendments from this policy, City Planning should clearly explain the rationale and analysis for the amendments, and provide alternatives for achieving new affordable housing in its reports.</p>
#4	City Council request the City Manager, in consultation with the Chief Executive Officer, Toronto Community Housing Corporation and other relevant stakeholders, to evaluate the impacts of requiring that new affordable housing be provided by developers in any real estate development transactions. Such evaluation should consider the financial implications and/or trade-offs to the City as a whole, as well as potential incentives and strategies that can make providing affordable housing more attractive to potential developers.
#6	City Council request the City Manager to ask the Boards of CreateTO and Toronto Community Housing Corporation to ensure these organizations increase collaboration and consultation with a view to improving the function of each organization independently in the short-term. Such work should commence as soon as possible.
#9	<p>City Council request the City Manager, in consultation with the Chief Executive Officer, Toronto Community Housing Corporation, to bring forth recommendations to clarify the Shareholder Direction to Toronto Community Housing Corporation with respect to the City's approval and ongoing oversight of revitalizations, specifically:</p> <p>a. the timing and scope of approvals, including objectives and priorities for the revitalization; and</p>

No.	Recommendation
	b. the level of detailed reporting required annually on project progress, capital budget variances, updated forecasts and adherence with the Council-approved strategic direction and principles, including barriers and challenges.

**Division: Toronto Community Housing Corporation**

**Report Title: Toronto Community Housing Corporation - Embedding Accountability into Service Delivery: Lessons Learned from the Audit of Contracted Property Management Services (2021)**

No.	Recommendation
#7	<p>The Board request the Chief Executive Officer, Toronto Community Housing Corporation, to strengthen how TCHC oversees the quality of subcontractors engaged to perform work in its buildings by:</p> <p>a. verifying that subcontractors engaged meet TCHC's qualification requirements for its own vendors.</p> <p>b. ensuring TCHC has an up-to-date list of all the subcontractors engaged to work in its buildings.</p>
#8	<p>The Board request the Chief Executive Officer, Toronto Community Housing Corporation, to implement a process for documenting, escalating, and following up on service provider performance issues to ensure corrections are made in a timely manner. Such processes should include documenting results of actions that respond to:</p> <p>a. performance issues identified through inspections and review of records.</p> <p>b. performance issues identified through comparison of performance to KPI, tenant complaints, and tenant satisfaction surveys.</p> <p>c. performance issues identified in annual contractor performance evaluations.</p> <p>d. performance issues identified in letters of non-compliance.</p>
#9	<p>The Board request the Chief Executive Officer, Toronto Community Housing Corporation, in consultation with legal counsel, to review incentive fee structures in contracts and supporting processes to be able to exercise contract clauses in order to support continuous improvement of performance by service providers.</p>
#10	<p>The Board request the Chief Executive Officer, Toronto Community Housing Corporation, to provide data-driven reporting that supports the Board's decision making and ability to hold management accountable for continuous improvement and better outcomes.</p>

## Division: Toronto Parking Authority

## Report Title: Toronto Parking Authority Phase 2: Audit of the Revenue Operations of Off-Street Controlled Facilities (2016)

No.	Recommendation
#2	The Board of Directors request the Chief Executive Officer to clearly communicate how long term parking rates align with the parking rate benchmarks (as set out in Toronto Parking Authority Policy Resolution 2-1 "Parking Rates – Off-Street Facilities") and document the factors which may impact the alignment of Toronto Parking Authority parking rates with the benchmarks.
#3	The Board of Directors request the Chief Executive Officer, where possible, to: <ul style="list-style-type: none"> <li>a. Implement automated interfaces between the parking revenue control system and the accounting system.</li> <li>b. Automate the recording and reconciliation of revenue generating transactions, collections, and deposits.</li> </ul>
#4	The Board of Directors request the Chief Executive Officer to use system functionality, where possible, and analyze collected data to augment monitoring of exception transactions and events.
#12	The Board of Directors request the Chief Executive Officer, in consultation with the Board's Finance and Audit Committee, to review the role and mandate for the Internal Audit function. Such review to determine whether the Internal Audit function be required to: <ul style="list-style-type: none"> <li>a. Preserve independence and objectivity, transferring all operational duties to other Toronto Parking Authority personnel.</li> <li>b. Conduct audits or issue reports in accordance with or guided by the International Standards for the Professional Practice of Internal Auditing and the Code of Ethics issued by the Institute of Internal Auditors.</li> </ul>

## Division: Toronto Parking Authority

## Report Title: Results of Agreed-Upon Procedures to Assess Controls over Pay and Display Credit Card Revenues (2021)

No.	Recommendation
#1	The Board request the President, Toronto Parking Authority to address the findings of the external auditor including: <ul style="list-style-type: none"> <li>a. requesting the vendor of its Pay Display machines and related services to implement formal reporting mechanisms to identify, assess, track and report internal control deficiencies and subsequent remediation efforts;</li> <li>b. requesting the vendor of its Pay and Display machines and related services to implement appropriate controls to be able to monitor activity of users that are able to access the system underlying Toronto Parking Authority's Pay and Display machines; and</li> <li>c. obtaining an annual CSAE 3416/SOC1 (Service Organization Control) Type 2 report from the vendor of its Pay and Display machines and related services.</li> </ul>

**Division: Toronto Parking Authority****Report Title: Auditor General's Observations of a Land Acquisition at Finch Avenue West and Arrow Road by the Toronto Parking Authority - Part 2 (2017)**

No.	Recommendation
#2	The Board of Directors request the President to review and recommend to City Council appropriate amendments to Toronto Parking Authority's by-law.
#5	City Council request the City Manager, in consultation with the City Clerk and the City Solicitor, to update as necessary guidelines and training for Agency boards based on the findings in the report (June 22, 2017) from the Auditor General.

**Division: Toronto Transit Commission****Report Title: Review of Toronto Transit Commission Bus Maintenance and Shops Department, Phase One: Bus Maintenance and Warranty Administration (2014)**

No.	Recommendation
#8	The Board request the Chief Executive Officer to establish standard repair times for common bus repairs, develop procedures to monitor efficiency of bus repair activities, and incorporate the standard repair times into part of technician performance evaluation.

**Division: Toronto Transit Commission****Report Title: Review of Toronto Transit Commission Bus Maintenance and Shops Department, Phase Two: Non-Revenue Fleet and Equipment Management and Maintenance (2015)**

No.	Recommendation
#4	The Board request the Chief Executive Officer to conduct detailed reviews of utilization levels of non-revenue vehicles and equipment to identify and minimize underutilized vehicles and equipment.
#7	The Board request the Chief Executive Officer to ensure that vehicle life cycle costs are actively monitored and analyzed as part of the non-revenue fleet management functions. A re-assessment of the current non-revenue vehicle replacement criteria should be undertaken to ensure the criteria are effective in preventing excessive maintenance and repair costs.
#13	The Board request the Chief Executive Officer to take steps to improve non-revenue vehicle user compliance with scheduled maintenance, including steps to address user concerns.
#15	The Board request the Chief Executive Officer to improve the effectiveness of the Vehicle Work Order system for non-revenue fleet management. Steps to be taken should include but not be limited to:  a. Addressing existing preventive maintenance scheduling issues in the system;

No.	Recommendation
	<ul style="list-style-type: none"> <li>b. Ensuring adequate system access is provided to garage management staff;</li> <li>c. Re-assessing the practicality of existing data entry controls;</li> <li>d. Ensuring accuracy of system generated management reports; and</li> <li>e. Expanding the existing system reports to include reports on fleet management key performance indicators.</li> </ul>
#18	The Board request the Chief Executive Officer to take steps to shorten garage service turnaround time for non-revenue fleet by addressing issues pertaining to garage capacity, availability of technicians, parts availability and maintenance scheduling.
#20	The Board request the Chief Executive Officer to establish a formal warranty management process for non-revenue vehicles and fleet equipment such that warranty claims are maximized.

**Division: Toronto Transit Commission**

**Report Title: Audit of Toronto Transit Commission Materials and Procurement Department, Phase One: Improving Controls to Safeguard Inventory (2016)**

No.	Recommendation
#5	<p>The Board request the Chief Executive Officer to take steps to improve access controls to safeguard inventory at all Toronto Transit Commission satellite stores including:</p> <ul style="list-style-type: none"> <li>a. Assessing the costs and benefits of converting open stores to the 24/7 model.</li> <li>b. Increasing staff compliance with the requirement to accurately record all inventory items removed from stores, and</li> <li>c. Exploring other options that can improve access controls to inventory at open stores.</li> </ul>
#6	The Board request the Chief Executive Officer to review the current state of physical security at Toronto Transit Commission inventory facilities in particular the satellite stores to ensure a reasonable level of physical security at all sites.
#8	The Board request the Chief Executive Officer to review and improve the current physical count practice at Toronto Transit Commission stores, consisting of both cycle and strip counts, to achieve consistent and accurate physical count results. This should include a review of the merits and practicality of requiring staff to conduct daily "strip counts" at Toronto Transit Commission satellite stores.

**Division: Toronto Transit Commission**

**Report Title: Review of Toronto Transit Commission Procurement Policies and Practices: Improving Materials Management and Purchasing Policies Can Potentially Result in Significant Savings (2017)**

No.	Recommendation
#2	The Board request the Chief Executive Officer, Toronto Transit Commission, to undertake steps to improve the tracking and retrieving of cores in order to maximize the use of cores in vehicle rebuild programs and avoid paying for additional core charges when purchasing remanufactured parts.
#5	The Board request the Chief Executive Officer, Toronto Transit Commission, to ensure procurement policies and procedures provide clear directions and guidelines for Buyer's Discretion purchases and its subsequent amendment, and applicability of the dollar threshold.
#6	The Board request the Chief Executive Officer, Toronto Transit Commission, to implement measures to monitor compliance with Buyer's Discretion procurement policy requirements, and to ensure the requirements are effectively communicated to staff involved in the procurement process.
#8	The Board request the Chief Executive Officer, Toronto Transit Commission (TTC) to formalize the process and requirements for seeking client department input in the bid evaluations for purchases involving subjective criteria or complex technical aspects. The formalized procedure should be posted on TTC intranet to be accessible by all staff.
#10	The Board request the Chief Executive Officer, Toronto Transit Commission, to consider publishing a notice of sole source intent prior to engaging in non-competitive procurement for large dollar value sole source purchases where only one company is known to supply the goods or services but others may exist.

**Division: Toronto Transit Commission**

**Report Title: Review of Toronto Transit Commission Accounts Payable Functions: Improving Invoice Verification and Vendor Account Management (2017)**

No.	Recommendation
#2	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to enhance the existing invoice verification processes to provide reasonable assurance that invoices are paid according to the contract terms and prices. Consideration should be given to:</p> <ul style="list-style-type: none"> <li>a. Provide guidelines and training to user department approvers on the importance of invoice verification and the specific information that should be reviewed prior to invoice approval.</li> <li>b. Incorporate monitoring measures to verify, at least on a sample basis, that the approved invoices by user departments have been adequately reviewed to be consistent with contract terms and prices.</li> </ul>
#3	The Board request the Chief Executive Officer, Toronto Transit Commission, to maintain a reasonably accurate and complete Vendor Master File to minimize the risk of duplicate or incorrect payments to vendors. Steps to be undertaken should include, but not be limited to:



No.	Recommendation
	<p>a. Conduct a one-time comprehensive review of vendor accounts to purge the large number of duplicate and inactive accounts.</p> <p>b. Implement adequate system functionalities to enable staff to update vendor account records in the system.</p> <p>c. Periodically review the vendor account records to ensure the required information is obtained and accurately entered into the system.</p> <p>d. Ensure staff responsible for creating vendor accounts or maintaining the Vendor Master File are provided with an updated and comprehensive procedure manual outlining the key information requirements and processes.</p>
#5	The Board request the Chief Executive Officer, Toronto Transit Commission, to review the current payment process and identify opportunities to further reduce the number of late payments and to take advantage of early payment discounts.
#6	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to review and enhance current cheque request policies to ensure adequate use of cheque requests by staff. Steps should be taken, but not be limited, to:</p> <p>a. Clearly define the items that can be procured using cheque requests.</p> <p>b. Regularly review and identify repeated cheque request purchases that should have been procured using Purchase Orders or Blanket Contracts.</p> <p>c. Clarify the monitoring measures and responsible departments in the policy.</p>
#9	The Board request the Chief Executive Officer, Toronto Transit Commission, to identify opportunities to further improve the efficiency of the duplicate payment identification and verification process.

**Division: Toronto Transit Commission**

**Report Title: Toronto Transit Commission: Managing Telecommunication Contracts and Payments (2018)**

No.	Recommendation
#2	The Board request the Chief Executive Officer, Toronto Transit Commission, to expedite the evaluation of the land lines excluded from Phase 1 VOIP implementation, and a detailed plan should be developed for implementation of VOIP throughout the TTC to achieve intended savings.
#3	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to develop and implement procedures to:</p> <p>a. Maintain an up to date inventory of all telecommunication services (wireless plans, land lines, cellular modem subscriptions and communication circuits).</p> <p>b. Identify and disconnect unused telecommunication services (wireless plans, land lines, cellular modem subscriptions and communication circuits) on a timely basis. Information reports, such as</p>

No.	Recommendation
	phones with no activity and staff with multiple phone lines should be developed for ongoing periodic review.
#4	The Board request the Chief Executive Officer, Toronto Transit Commission, to review and evaluate the unused telecommunication services identified during the audit, and terminate those services that are no longer needed.
#5	The Board request the Chief Executive Officer, Toronto Transit Commission, to develop a procedure to have end-user department staff review and verify telecommunication service invoices before payment.
#7	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to:</p> <ul style="list-style-type: none"> <li>a. Update current invoice verification procedure to include the use of available electronic data provided by vendors.</li> <li>b. Ensure staff conduct detailed invoice verification as per the documented invoice verification procedure.</li> </ul>
#10	The Board request the Chief Executive Officer, Toronto Transit Commission, to obtain missing telecommunication service pricing agreements identified during the audit, and ensure that all payments adhere to the agreed prices. The overpayments, if any relating to prior periods should be recovered from the vendors accordingly.
#11	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to implement a process for TTC capital projects involving information technology work to ensure:</p> <ul style="list-style-type: none"> <li>a. IT Services Department is consulted for technology related work;</li> <li>b. Detailed estimates are prepared during planning, and adequately reviewed prior to the award of the work;</li> <li>c. Purchase orders are issued on a timely basis prior to the start of the work;</li> <li>d. Adequate documentation is obtained before payments are approved.</li> </ul>
#12	The Board request the Chief Executive Officer, Toronto Transit Commission, to implement a telecommunication inventory management system to track all wireless devices and equipment from time of purchase to disposal.
#13	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to implement policies and procedures relating to:</p> <ul style="list-style-type: none"> <li>a. Enrollment of devices on wireless device management application.</li> <li>b. Requiring timely return of existing wireless devices when new devices are issued.</li> <li>c. Tracking of returned devices, ensuring timely deletion of corporate data on returned devices and maintaining records of data deletion.</li> </ul>

## Division: Toronto Transit Commission

## Report Title: Review of Toronto Transit Commission Procurement Policies and Practices: A Case Study to Improve Future Wheel-Trans Accessible Taxi Services Procurement (2018)

No.	Recommendation
#1	The Board request the Chief Executive Officer, Toronto Transit Commission, to review the necessity and the risks associated with stipulating a minimum driver rate in the upcoming accessible taxi services procurement. Financial, operational, legal and procurement risks should be considered, in consultation with legal and procurement experts.
#2	The Board request the Chief Executive Officer, Toronto Transit Commission, in the event that a minimum driver rate is included in the upcoming accessible taxi services procurement, to ensure that the appropriate financial staff assess the accuracy, completeness, and reasonableness of the financial estimate of driver income.
#3	The Board request the Chief Executive Officer, Toronto Transit Commission, to ensure that draft call document for accessible taxi services, and other Wheel-Trans contracted services, is sufficiently and thoroughly reviewed to minimize the need for addendums and changes.
#4	The Board request the Chief Executive Officer, Toronto Transit Commission, to ensure that the appropriate subject matter experts, including finance and risk management staff, are involved at the planning stage of the upcoming accessible taxi services procurement process and the final review of the call document.

## Division: Toronto Transit Commission

## Report Title: Review of Toronto Transit Commission (TTC) Employee Expenses and Reward and Recognition Programs: Opportunities to Improve Policies and Controls and Save Costs (2018)

No.	Recommendation
#1	The Board request the Chief Executive Officer, Toronto Transit Commission, to evaluate its employee reward and recognition programs to determine if they are achieving intended goals and modify the programs where needed.
#2	The Board request the Chief Executive Officer, Toronto Transit Commission, to evaluate the costs vs. benefits of its employee reward and recognition programs and consider potential non-monetary recognition strategies as well as whether costs can be reduced.
#3	The Board request the Chief Executive Officer, Toronto Transit Commission, to establish a specific purchase code for expenses related to employee rewards and recognition incurred by departments.
#5	The Board request the Chief Executive Officer, Toronto Transit Commission, to put in place adequate processes and controls to track and reconcile all gift cards for the Zero Injury Award program. Such controls should include steps to ensure only a minimal number of gift cards is kept in inventory and that they are kept locked at all times with adequate access controls.
#6	The Board request the Chief Executive Officer, Toronto Transit Commission, to improve controls and efficiency in the Zero Injury program to ensure that:

No.	Recommendation
	<p>a. Award presentations are occurring within two months of plateau levels being reached in order for eligible employees to receive awards.</p> <p>b. Attendance sheet is provided on a timely basis.</p> <p>c. Any excess owing for refreshment funds and gift cards is calculated, provided and accounted for.</p>
#7	The Board request the Chief Executive Officer, Toronto Transit Commission, to review the cost centres currently eligible for the Zero Injury program to ensure they meet the intent of the safety award program.
#10	The Board request the Chief Executive Officer, Toronto Transit Commission, to use available Presto reports to track and monitor the usage of pensioners' lifetime passes to measure the cost to the organization and mitigate the risk of potential abuse.
#11	The Board request the Chief Executive Officer, Toronto Transit Commission, to consider whether to reinstate a minimum number of years of service for pensioners over 60 years old, to ensure the lifetime pass is awarded to recognize length of service. Any potential modifications would need to be part of future negotiations with the unions.
#13	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to:</p> <p>a. continue to strengthen controls and internal reviews regarding allowable employee expenses for business purposes.</p> <p>b. update policies to ensure they clarify what employee expenses are acceptable for business purposes and those that are not, and communicate the policy requirements to employees.</p>
#18	The Board request the Chief Executive Officer, Toronto Transit Commission, to update the training approval form to include required sign-off for available budget, prior to the training expense being approved.
#20	The Board request the Chief Executive Officer, Toronto Transit Commission, to explore the opportunity to share services for internal training with the City of Toronto for non-transit specific courses.

**Division: Toronto Transit Commission**

**Report Title: Review of Toronto Transit Commission's Revenue Operations: Phase One – Fare Evasion and Fare Inspection (2019)**

No.	Recommendation
#5	The Board request the Chief Executive Officer, Toronto Transit Commission, to explore system wide options that can help prevent and reduce fare evasion on streetcars with multiple doors and Proof-of-Payment policy.
#7	The Board request the Chief Executive Officer, Toronto Transit Commission, to ensure that bus operators and streetcar operators are instructed and trained to press the fare dispute key

No.	Recommendation
	whenever the appropriate fare is not paid. Data from the fare dispute keys should be routinely analyzed and used to aid in the strategic allocation of fare enforcement resources.
#8	The Board request the Chief Executive Officer, Toronto Transit Commission, to expand its fare inspection program to include coverage of subway station entrances.
#13	The Board request the Chief Executive Officer, Toronto Transit Commission, to reassess whether there is a critical need to issue Child PRESTO cards, balancing provision of good customer service with the risk of fraudulent use of the Child Cards.
#15	The Board request the Chief Executive Officer, Toronto Transit Commission, to explore ways to provide a Child PRESTO Card that is visually different from an Adult PRESTO card, including further negotiation with Metrolinx to issue visually different PRESTO cards for adults and children aged 12 and under.
#16	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to make the necessary changes to the Child PRESTO cards so that bus and streetcar operators can spot inappropriate use of PRESTO concession cards including:</p> <ul style="list-style-type: none"> <li>a. Negotiate with Metrolinx to provide a different light and sound on PRESTO card readers for Child PRESTO cards from other concession types; and</li> <li>b. Perform cost benefit analysis and consider making change to Toronto Transit Commission revenue vehicles to include display of the PRESTO concession type for bus and streetcar operators.</li> </ul>
#17	The Board request the Chief Executive Officer, Toronto Transit Commission, to ensure adequate controls are in place and consistently applied in the issuance of Child PRESTO cards by Distributors.
#19	The Board request the Chief Executive Officer, Toronto Transit Commission, to work with Metrolinx to determine the feasibility of temporarily suspending the Child PRESTO cards on the Toronto Transit Commission until appropriate controls are in place.
#20	The Board request the Chief Executive Officer, Toronto Transit Commission, to conduct a cost-benefit analysis of Transit Fare Inspectors vs. Transit Enforcement Officers with a view to improving the effectiveness and efficiency of the fare inspection program.
#25	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to improve the effectiveness and consistency of the scheduling practices of its fare inspection program to:</p> <ul style="list-style-type: none"> <li>a. Ensure the route and timing coverage is risk-based and strategic; and</li> <li>b. Increase the use of plain clothed Transit Fare Inspectors as it enables a more accurate assessment of fare evasion rates and a more effective inspection program.</li> </ul>

## Division: Toronto Transit Commission

## Report Title: Review of Toronto Transit Commission's Revenue Operations: Phase Two - PRESTO/TTC Fare Equipment and PRESTO Revenue (2019)

No.	Recommendation
#1	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to work together with Metrolinx and its vendors to:</p> <ul style="list-style-type: none"> <li>a. identify the root cause for frozen and intermittent PRESTO card readers;</li> <li>b. develop a method to detect above issues in the device monitoring software tool; and</li> <li>c. ensure frozen and intermittent readers are included in the PRESTO card reader availability calculation.</li> </ul>
#2	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to work together with Metrolinx to determine the best method to capture complete and accurate information on in-service vehicles for the PRESTO card reader availability calculation, including assessing TTC's Vision system for this purpose.</p>
#3	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to work together with Metrolinx to:</p> <ul style="list-style-type: none"> <li>a. explore ability to have more frequent pinging while ensuring impact on device performance and customer experience is minimized; and</li> <li>b. discuss using the most frequent device status during an interval instead of the latest event for the availability rate calculation.</li> </ul>
#4	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to work together with Metrolinx to:</p> <ul style="list-style-type: none"> <li>a. ensure missed devices in the device monitoring software tool are identified by PRESTO and communicated to TTC;</li> <li>b. determine and address the underlying issue for missed devices in the device monitoring software tool; and</li> <li>c. obtain back-up for the weekly card reader availability rate calculations.</li> </ul>
#5	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to continue discussions with Metrolinx to:</p> <ul style="list-style-type: none"> <li>a. obtain the daily PRESTO card reader availability spreadsheet for all seven days of the week, including weekends and holidays in Canada; and</li> <li>b. ensure that TTC's availability calculation includes holidays in the country of PRESTO's vendor.</li> </ul>
#6	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to:</p> <ul style="list-style-type: none"> <li>a. ensure the availability calculation of PRESTO vending machines includes all out-of-service incidents, including the status when the coin box is full and the machine is not available for the customer to pay by coins; and</li> </ul>

No.	Recommendation
	b. provide TTC with the detailed back-up data/information that supports the weekly availability rate.
#8	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to work together with Metrolinx to:</p> <p>a. ensure that PRESTO's vendor's monitoring team is consistently logging tickets for all out-of-service card readers, even if able to successfully recover remotely; and</p> <p>b. regularly receive a log of devices that successfully re-boot.</p>
#9	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to:</p> <p>a. provide training and communication to TTC forepersons for them to log all tickets in PRESTO's incident management system (ServiceNow) for PRESTO issues identified by TTC staff, including TTC operator sign-in sheets; and</p> <p>b. require TTC technicians to maintain a log of PRESTO devices reset, including whether the reset was successful or not in resolving the PRESTO issue, and provide this to TTC forepersons and PRESTO repair staff.</p>
#10	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to discuss with Metrolinx:</p> <p>a. enabling data extraction from the device monitoring software tool in a usable format;</p> <p>b. consideration of updating to a new version of device monitoring software tool that includes reporting capability; and</p> <p>c. the ability to maintain and obtain data logs for greater than 60 days from the device monitoring software tool.</p>
#11	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to request Metrolinx to regularly provide a running list for all swapped devices, including the device IDs for both the original and swapped devices and mapping to the vehicle.</p>
#12	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to request Metrolinx to ensure that for all PRESTO card readers, an inventory log is regularly provided to TTC, including mapping by device IDs to the vehicle numbers.</p>
#13	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to ensure the TTC Bus Transportation department:</p> <p>a. reiterates the importance to TTC Operators to sign in all PRESTO issues, even if they are a daily or intermittent occurrence;</p> <p>b. evaluates the need for additional communication and/or training for TTC Operators on the sign-in process; and</p> <p>c. implements a process that reconciles all vehicles to the sign-in sheets to ensure all are signed in, and for any not signed in, a separate list is maintained which includes the reason for not being signed in and whether there were any issues.</p>

No.	Recommendation
#15	The Board request the Chief Executive Officer, Toronto Transit Commission, to run daily reporting on warnings for the coin box being full or 75 per cent full, and ensure those streetcars, at a minimum, are made available for the nightly coin collection.
#16	The Board request the Chief Executive Officer, Toronto Transit Commission, to work with Metrolinx to evaluate whether the coin collection needs to occur more frequently for new streetcar vending machines.
#17	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to work together with Metrolinx to:</p> <p>a. establish a governance framework that addresses the governance gap, by re-starting and continuing the Joint Executive Committee as envisioned in the Operational Services Agreement; and</p> <p>b. formalize that TTC's contractual and operational issues are appropriate to address directly with Metrolinx at the Joint Executive Committee table, and includes regular status, service, and planning review meetings.</p>
#19	The Board request the Chief Executive Officer, Toronto Transit Commission, to work together with Metrolinx to identify and agree upon outcome areas and targets, and to measure and monitor those areas.
#20	The Board request the Chief Executive Officer, Toronto Transit Commission, to work together with Metrolinx to agree upon and finalize the Service Level Agreement, and to utilize an Expert Panel as outlined in the Operational Services Agreement if needed.
#23	The Board request the Chief Executive Officer, Toronto Transit Commission, to make necessary changes to require proper approval sign-off by TTC for Metrolinx to be able to withdraw amounts from TTC's revenue bank account.
#24	The Board request the Chief Executive Officer, Toronto Transit Commission, to work together with its vendor, to continue to make improvements to the functionality of fare gates, and to hold its vendor accountable to meet the target availability rate for TTC fare gates.
#25	The Board request the Chief Executive Officer, Toronto Transit Commission, to consider refining its fare gate availability calculation methodology to better account for partially available fare gates.
#26	The Board request the Chief Executive Officer, Toronto Transit Commission, to continue efforts in expediting the implementation of FareGo 3.9 in order to streamline the fare gate incident management process.
#27	The Board request the Chief Executive Officer, Toronto Transit Commission, to identify fare gate incident priorities in TTC's work order management system and track targets for second line maintenance by its vendor based on those incident priorities.
#28	The Board request the Chief Executive Officer, Toronto Transit Commission, to negotiate with its vendor to receive all relevant data and information regarding calculation of the fare gate service credit.
#29	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to work together with Metrolinx to:</p> <p>a. ensure the required controls are both sufficiently and clearly covered in the CSAE 3416 report or through another mechanism(s); and</p>



No.	Recommendation
	b. ensure the assurance specifically includes that the interface controls between the device level and subsystems are adequately designed and operating effectively.
#30	The Board request the Chief Executive Officer, Toronto Transit Commission, to continue to pursue the receipt of device level data (revenue related transaction and error event logs) from PRESTO in accordance with its Master Agreement with Metrolinx.
#31	The Board request the Chief Executive Officer, Toronto Transit Commission, to ensure that there are transactions reported from all in-service vehicles and fare gates by doing a reconciliation against transactions received from PRESTO's central system.
#34	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to request Metrolinx to:</p> <p>a. include controls related to the retailer network in next year's CSAE 3416 report or obtain a separate CSAE 3416 report from its vendor for the retailer network; and</p> <p>b. receive a reconciliation from Metrolinx of retailer sales transaction receipts listing with the sales extract report from PRESTO's central system, to monitor potential missing revenues.</p>

**Division: Toronto Transit Commission**

**Report Title: Auditor General's Office - Review of Complaint Regarding the June 29, 2016 Toronto Transit Commission Briefing Note (2017)**

No.	Recommendation
#2	City Council request the City Clerk implement protocols defining when it is appropriate to share briefing notes, as well as an online public repository to house briefing notes, bulletins, announcements and similar communications issued by City divisions and agencies, similar to the one maintained by the City of Vancouver, and direct the City Manager to ensure that City divisions and agencies submit copies of any such correspondence to the City Clerk for the register.
#3	The Board request the Chief Executive Officer, Toronto Transit Commission, to ensure its briefing note distribution protocols align with and integrate seamlessly with the City distribution protocols.

**Division: Toronto Water**

**Report Title: Improving the Effectiveness of the Basement Flooding Protection Subsidy Program (2017)**

No.	Recommendation
#1	<p>City Council request the General Manager, Toronto Water, to periodically review:</p> <p>a. the Basement Flooding Protection Subsidy Program's objectives, intended outcomes and the value of the Program;</p>

No.	Recommendation
	<p>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</p> <p>c. whether potential changes to the subsidy amount and the eligibility conditions are required.</p>
#2	<p>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.</p>
#3	<p>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:</p> <p>a. identify whether homeowners directly impacted by basement flooding are participating in the Subsidy Program;</p> <p>b. assess if the Subsidy Program has played a worthwhile and effective role in preventing basement flooding in the City; and</p> <p>c. determine recurring trends, emerging issues and training needs.</p>
#4	<p>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.</p>
#5	<p>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.</p>
#6	<p>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.</p>
#7	<p>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.</p>
#8	<p>City Council request the General Manager, Toronto Water, to:</p> <p>a. implement a risk-based approach to selecting sump pump installations for internal verification by Toronto Water staff; and</p> <p>b. evaluate the benefits of requesting all homeowners to submit photographs with their Basement Flooding Protection Subsidy Program applications.</p>