



# Auditor General's Office 2024 Work Plan and Budget Highlights

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Auditor General

**AUDITOR  
GENERAL**  

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**TORONTO**

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# Table of Contents

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2024 Work Plan and Budget Highlights .....	1
A. 2024 Work Plan.....	4
A.1. Risk-Based Approach to Audit Selection.....	4
A.2. Projects in the 2024 Work Plan .....	5
A.3. Past Audit, Investigation, Cybersecurity and Other Reports.....	11
A.4. Investigative Work related to Complaints Received by the Fraud and Waste Hotline.....	12
A.5. External Quality Assurance Review in 2024.....	13
B. 2024 Budget Request Highlights .....	15
Exhibit 1: Backlog of Audit Projects .....	17
Appendix 1: Mandated Responsibilities of the Auditor General .....	20
Appendix 2: Risk Factors Criteria Used In City-Wide Risk and Opportunity Assessment .....	22
Appendix 3: Reports Issued From 2019 to 2023 .....	27

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# 2024 Work Plan and Budget Highlights

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## **What We Do**

Under Section 178(1) of the *City of Toronto Act, 2006*, the Auditor General is “responsible for assisting city council in holding itself and city administrators accountable for the quality of stewardship over public funds and for achievement of value for money in city operations.”

The Auditor General assists City Council by providing independent assessments of the quality of stewardship over public funds and whether value for money is being achieved in operations by conducting performance audits; cybersecurity, financial, operational and compliance audits and reviews; and forensic investigations, of City divisions and certain City agencies and corporations. The mandated responsibilities of the Auditor General are summarized in **Appendix 1**.

## **Why Our Work is Important**

The Auditor General’s independent and objective lens has been a catalyst for changes that have resulted in both financial and non-financial benefits to the City. As reported in past Annual Reports, audits completed by the Auditor General result in significant savings, improved controls, and operational efficiencies. The Auditor General’s Office supports City Council in fulfilling its due diligence responsibilities by independently providing transparent information to help ensure Torontonians’ tax dollars are spent as City Council intended.

## **Auditor General’s 2024 Work Plan**

The Auditor General’s 2024 Work Plan contains the following projects that are in progress or will begin in 2024, and many new projects on the horizon that are to commence in either late 2024 or 2025. These audit projects are identified through a City-wide risk and opportunities assessment process that is conducted every five years and updated annually for changes in emerging issues, priorities, and trends in allegations made to the Fraud and Waste Hotline. The Auditor General also considers the views and experience of City Councillors and City management. The Auditor General may amend the Annual Work Plan if new priorities arise.

Figure 1: 2024 and 2025 Work Plan Projects

Audit Work Plan (2024)	Audit Horizon (2025)
<p><b><u>Agencies and Corporations</u></b></p> <ul style="list-style-type: none"> <li>• Toronto Transit Commission – Workforce Planning and Management</li> <li>• Toronto Community Housing Corporation – Cybersecurity Assessment</li> <li>• Toronto Hydro - Cybersecurity Assessment</li> </ul> <p><b><u>City Divisions</u></b></p> <ul style="list-style-type: none"> <li>• Toronto Paramedic Services – Operational Review of 911 Emergency Response Services</li> <li>• Shelter, Support &amp; Housing Administration – Winter Respite Sites and Warming Centres for People Experiencing Homelessness</li> <li>• Municipal Licensing and Standards and Revenue Services – Short Term Rentals and Municipal Accommodation Tax</li> <li>• Parks, Forestry and Recreation – Parks Operational Review</li> <li>• FIFA World Cup 2026 Secretariat – Audit of Maple Leaf Sports &amp; Entertainment contract – FIFA World Cup 2026</li> <li>• City Manager’s Office (Strategic Partnerships) – Unsolicited Proposals – Paylt Platform</li> <li>• Toronto Fire Services – Operational Review of 911 Emergency Response Services</li> <li>• Toronto Building – Plan Review &amp; Customer Service</li> <li>• Engineering &amp; Construction Services – Utility Cuts</li> <li>• Purchasing and Materials Management – Low Dollar Value Purchases, PCard Usage and Payments</li> <li>• Technology Services – Major Information Technology Projects</li> <li>• Technology Services – Software Acquisition and Licence Utilization</li> </ul>	<p><b><u>Agencies and Corporations</u></b></p> <ul style="list-style-type: none"> <li>• Toronto Transit Commission – Operational Review</li> <li>• Toronto Community Housing Corporation and Toronto Seniors Housing Corporation – Capital Planning and Delivery</li> <li>• Toronto Public Library – Cybersecurity Assessment</li> <li>• Toronto Police Service – Special Events / Paid Duty</li> <li>• Toronto Police Service - IT Governance / Infrastructure</li> <li>• Toronto Police Service – Cyber Security Follow-up</li> </ul> <p><b><u>City Divisions</u></b></p> <ul style="list-style-type: none"> <li>• Housing Secretariat – Supportive Housing</li> <li>• Housing Secretariat – Affordable Rental Housing</li> <li>• Engineering &amp; Construction Services – Street Construction and Utility Work</li> <li>• Transportation Services, and Engineering &amp; Construction Services – Road Maintenance</li> <li>• Corporate Real Estate Management – Major Capital Project</li> <li>• City-wide – Purchase Order Amendments</li> </ul>

In addition, the Auditor General continues to carry out various investigations related to allegations of fraud, waste, or other wrongdoing, and follow-up work of previous recommendations. Finally, there is a growing list of projects that we still need to give attention to. Although we cannot reasonably get to all our planned horizon projects and those in our backlog during 2024, continued support from City Council will help us address the projects on the 2024 Work Plan.

## **Auditor General's 2024 Budget Request**

The 2024 budget request for the Auditor General's Office will be presented directly to the Budget Committee on January 10, 2024 for consideration. The Auditor General is requesting \$7.991 million to continue delivering impactful audits and investigations in accordance with her mandate. This budget information is being provided for information only, to assist the Audit Committee in considering the Auditor General's 2024 Work Plan.

The budget request reflects the resources needed to address the Auditor General's 2024 Work Plan. More specifically, the 2024 Work Plan reflects that the Auditor General will continue to carry out her mandate by:

- delivering **high-priority audit projects** on the Auditor General's Work Plan that yield **both quantifiable and non-quantifiable benefits** to how the City delivers its services
- providing valuable independent oversight of critical systems to ensure the City is well-positioned to detect, mitigate, and respond to **information technology and cybersecurity risks**
- conducting **investigations into high-risk complaints** that help address and deter fraud, waste and wrongdoing in the City.

The Office continues to be lean relative to the size and complexity of Toronto's Government. The Auditor General's budget, relative to the size of the City's budget, remains among the lowest of major municipalities across Canada, as well as those of a number of municipalities in the United States. City Council's commitment to maintaining the Auditor General's Office budget will continue to help ensure that audits of priority areas and emerging risks, as well as investigations of high-risk complaints, are addressed in a timely manner.

## **Conclusion**

The Auditor General would like to thank the Audit Committee and City Council for their continued support of this Accountability Office, and of the important accountability work we do. We look forward to continuing to add value to the City, make a positive difference in the lives of Torontonians through improved outcomes from our report recommendations, while taking an approach that helps to build relationships with auditees and stakeholders in a respectful manner.

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## A. 2024 Work Plan

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### A.1. Risk-Based Approach to Audit Selection

#### The development of the Work Plan is informed by a City-wide risk and opportunities assessment

The selection of audits to include in the Auditor General's Work Plan is informed by a City-wide risk and opportunities assessment. Significant areas of the City and its agencies and corporations are evaluated from an audit risk perspective using criteria to identify areas that may warrant audit attention. Determining which areas to audit and the appropriate allocation of audit resources are essential to maximizing the value of an effective audit process.

The Auditor General's Office City-wide risk and opportunities assessment considers the following 10 risk factors, which are consistent with factors used by other Auditors General when prioritizing projects:

- Cybersecurity and Information and Technology Exposure
- Legal Exposure (including Environmental, Regulatory, Litigation)
- Susceptibility to Fraud, Waste, or other Wrongdoing
- Complexity and Significant Changes in Operations and Service Delivery
- Alignment of Strategic / Business / Service Planning
- Staffing Levels & Organization Competence
- Financial Exposure (Materiality and Impact)
- Contractual Exposure
- Adequacy of Policies, Procedures, Processes and Controls
- Public and Political Interest (including Adverse Publicity)

A more detailed description of the 10 risk factors is included in **Appendix 2**.

#### Consideration of emerging risks and trends in allegations received

The formal risk and opportunities assessment is completed every five years and updated annually for changes in emerging risks, priorities, and trends in allegations made to the Fraud and Waste Hotline. The Auditor General also considers the views and experiences of City Councillors and City management when prioritizing audit projects.

## A.2. Projects in the 2024 Work Plan

### Projects in the 2024 Work Plan

The 2024 Work Plan has been developed based on a balancing of audit priorities and available audit resources. The projects in the 2024 Work Plan are organized as follows:

- projects in progress or soon to be initiated in 2024 (**Table 1**);
- projects we would like to commence on the horizon for 2025 (**Table 2**); and
- backlog list of projects that we would like to complete over the longer term (**Exhibit 1**).

A number of audits included in the 2024 Work Plan are broad-scope performance audits. These performance audits may be further divided into multiple phases or projects because of the nature and complexity of the operations. The scope of each audit phase will be developed after detailed planning for each project has started.

### Flexibility of the Work Plan

The Auditor General's Work Plan needs to be flexible in order to respond to emerging issues when needed. This may result in a re-prioritization or deferral of some audits.

### Need for complex and in-depth forensic investigations will continue

Currently, the Auditor General's Office has several investigations underway or waiting to be addressed. The Auditor General may need to assign audit staff to investigations, which means that other audit projects on the Work Plan may have to be deferred. The Auditor General also anticipates that the need for complex and in-depth forensic investigations will continue and expand.

**Table 1: In-Progress Projects and Upcoming Projects in 2024**

No.	Project	Description	Project Status
<b>City Divisions</b>			
1.	Toronto Building - Plan Review & Customer Service	This audit is the second phase of the operational review of the Toronto Building Division and focuses on the Division's operational policies and processes for reviewing plans and issuing building permits.	Reporting



No.	Project	Description	Project Status
2.	Toronto Paramedic Services - Operational Review of 911 Emergency Response Services	This audit is an operational review of 911 emergency response services performed by the Toronto Paramedic Services.	In progress
3.	Municipal Licensing and Standards and Revenue Services - Short Term Rentals and Municipal Accommodation Tax	This audit will review the City's policies and procedures to ensure operators register and remit Municipal Accommodation Tax on all short-term rentals.	In progress
4.	Parks, Forestry and Recreation - Parks Operational Review	This audit will examine how Parks, Forestry and Recreation maintains the City's parks and open spaces, including how required repairs are identified and promptly addressed.	In progress
5.	City Manager's Office (Strategic Partnerships) – Unsolicited Proposals – Paylt Platform	This audit will review the City's process for receiving and reviewing unsolicited quotations and proposals, focusing on the procurement and ongoing implementation of the Paylt platform.	In progress
6.	Shelter, Support & Housing Administration – Winter Respite Sites and Warming Centres for People Experiencing Homelessness	This is a continuation of a series of audits along the housing continuum. This audit will review the cost, availability, and utilization of spaces in the City's winter respite site and warming centres and include a review of the warming centre pilot that was open continuously, 24/7, from February 16 to April 15, 2023.	To commence in 2024
7.	FIFA World Cup 2026 Secretariat – Audit of Maple Leaf Sports & Entertainment (MLSE) Contract – FIFA World Cup 2026	This audit will review the procurement and terms of the City's contract with MLSE for the FIFA World Cup 2026, as well as City Council's governance framework involving decisions with a significant financial impact.	To commence in 2024
8.	Engineering & Construction Services - Utility Cuts	This audit will review utility cut permitting and the recovery of utility cut repair costs from third parties.	To commence in 2024



No.	Project	Description	Project Status
9.	Toronto Fire Services - Operational Review of 911 Emergency Response Services	This is a continuation of a series of audits on 911 emergency response services. This next phase of City divisions will focus on 911 emergency response services performed by Toronto Fire Services.	To commence in 2024
10.	Purchasing and Materials Management – Low Dollar Value Purchases, PCard Usage and Payments	The focus of this audit is to review the processes for low dollar value purchases and the potential for efficiency savings.	To commence in 2024
11.	Technology Services – Major Information Technology Projects	This audit will focus on the procurement, implementation and maintenance of major Information Technology and enterprise level software solutions. Potential projects could include Pension, Payroll & Employee Benefits' attendance and scheduling management, Microsoft 365 implementation, Salesforce Enterprise System and 311 applications implementation and performance management.	To commence in 2024
12.	Technology Services - Software Acquisition and Licence Utilization	This audit will focus on how the City acquires and manages its corporate-wide software licences, including Cloud subscriptions. The audit may also include an assessment of completeness and accuracy of software licence records maintained by the City and compliance with end user licence agreements.	To commence in 2024
<b>Agencies and Corporations</b>			
13.	Toronto Community Housing Corporation (TCHC) – Cybersecurity Assessment	This project will assess cybersecurity controls over TCHC networks and systems including an IT vulnerability assessment and penetration testing.	To commence by the end of 2023

No.	Project	Description	Project Status
14.	Toronto Hydro - Cybersecurity Assessment	The nature of this work will include an IT vulnerability assessment and penetration testing of Toronto Hydro IT networks and systems to assess cybersecurity risks, IT processes and controls. This initial phase will focus on overall network security.	Recommencing in late 2023 <sup>1</sup> , was on hold
15.	Toronto Transit Commission (TTC) - Workforce Planning and Management	TTC employs a workforce of more than 14,000 people to operate its network of subways, light-rail vehicles, streetcars, buses and Wheel-Trans services. The focus of this audit may include reviewing the hiring, training, scheduling and performance management of TTC's workforce, as well as the use of consultants.	To commence in early 2024
<b>Other Significant Areas of Work</b>			
16.	Multiple investigations related to allegations of fraud, waste or other wrongdoing	The Auditor General's Forensic Unit currently has several ongoing investigations of high-risk allegations of fraud, waste or other wrongdoing. These allegations require a significant amount of resources to investigate.	Ongoing
17.	Follow-up of previous Auditor General Recommendations	As of October 31, 2023, there were 652 open recommendations <sup>2</sup> , of which 366 recommendations were considered high priority. Management reported that 296 of the open recommendations were fully implemented and the remaining 356 recommendations were still in progress. The Auditor General will continue to verify the implementation status of high-priority recommendations and will update City Council in future reports.	Ongoing

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<sup>1</sup> 2023 was a year of transition, as the new Auditor General started December 17, 2022, and new contracts for cybersecurity experts were required. Coordination with Toronto Hydro is underway to formalize information sharing and testing protocols.

<sup>2</sup> Open recommendations only include those published up to the 2022 year end. New recommendations published during 2023 are not included in this status update.

No.	Project	Description	Project Status
18.	Data Analytics and Continuous Controls Monitoring (CCM)	The Auditor General will use data analysis techniques to provide periodic reports for management to proactively monitor financial transactions, detect unusual expenses and identify areas where internal controls could be strengthened.	New CCM initiatives to commence in 2024

**Table 2: Project Horizon for 2025**

(These are additional projects that will be initiated in late 2024 or in 2025, contingent upon availability of audit resources and consideration of emerging risks)

No.	Project	Description
<b>City Divisions</b>		
1.	Housing Secretariat – Supportive Housing	This is a continuation of a series of audits along the housing continuum. The audit may include an evaluation of the oversight, systems, and processes the City has put in place to deliver supportive rental housing, including reviewing eligibility for supportive housing, oversight of service delivery partners, and the outcomes achieved in providing supportive rental opportunities to residents. The timing of the audit may be impacted by a program evaluation the Division has initiated.
2.	Housing Secretariat - Affordable Rental Housing	This is a continuation of a series of audits along the housing continuum. This audit will assess the delivery of affordable rental opportunities. The audit may include an evaluation of the City’s processes to partner with housing providers to create new affordable rental units, the City’s processes to match prospective, eligible tenants with affordable units, and the outcomes achieved in providing affordable rental opportunities to residents. The timing of the audit may be impacted by the implementation of the City’s plans for transformation of Toronto’s housing system to build more affordable rental homes.
3.	Engineering & Construction Services - Street Construction and Utility Work	This audit will examine the management, collaboration, and the cost-effectiveness of construction and utility work. This audit may also include coordination with the City and the TTC on construction that impacts streetcars.

No.	Project	Description
4.	Transportation Services, and Engineering & Construction Services – Road Maintenance	This audit will examine the effectiveness and efficiency of the City’s road maintenance, including a review of Transportation Services’ processes to support timely and quality pothole repairs.
5.	Corporate Real Estate Management (CREM) – Major Capital Project	This audit will examine CREM’s oversight and management of a selected capital project. Potential projects could include the Union Station Revitalization Project, the St. Lawrence Market North Redevelopment, the Toronto Accessibility Upgrade Program and the Implementation of the City’s <i>Accessibility for Ontarians with Disabilities Act</i> Policy for Public Spaces.
6.	City-wide – Purchase Order Amendments	This audit will review processes to oversee and manage significant contract cost increases leading to purchase order amendments.
<b>Agencies and Corporations</b>		
7.	Toronto Transit Commission (TTC) – Operational Review	This audit will be an operational review of a TTC service area to be determined at the time the audit is initiated.
8.	Toronto Community Housing Corporation (TCHC) and Toronto Seniors Housing Corporation (TSHC) – Capital Planning and Delivery	This audit will focus on TCHC and TSHC’s capital planning process and prioritization of capital project spending, and may include an assessment of the impact of project delivery in addressing the state of good repair backlog.
9.	Toronto Public Library (TPL) – Cybersecurity Assessment	This project will include an Information Technology vulnerability assessment and penetration testing of TPL’s existing networks and systems to assess cybersecurity risks, processes and controls.
10.	Toronto Police Service (TPS) – Special Events / Paid Duty	The focus of the audit is to review the time spent by police officers (both on-duty and pay-duty officers) on special events, coordination with the City, and the cost recoveries from those events. The audit may also review how TPS manages Paid Duty, including oversight, systems, and processes that it has put in place.
11.	Toronto Police Service (TPS) – IT Governance / Infrastructure	This audit will focus on the TPS IT Governance framework to assess adequacy of controls over management of IT infrastructure and assets, and that cybersecurity risks are effectively managed.

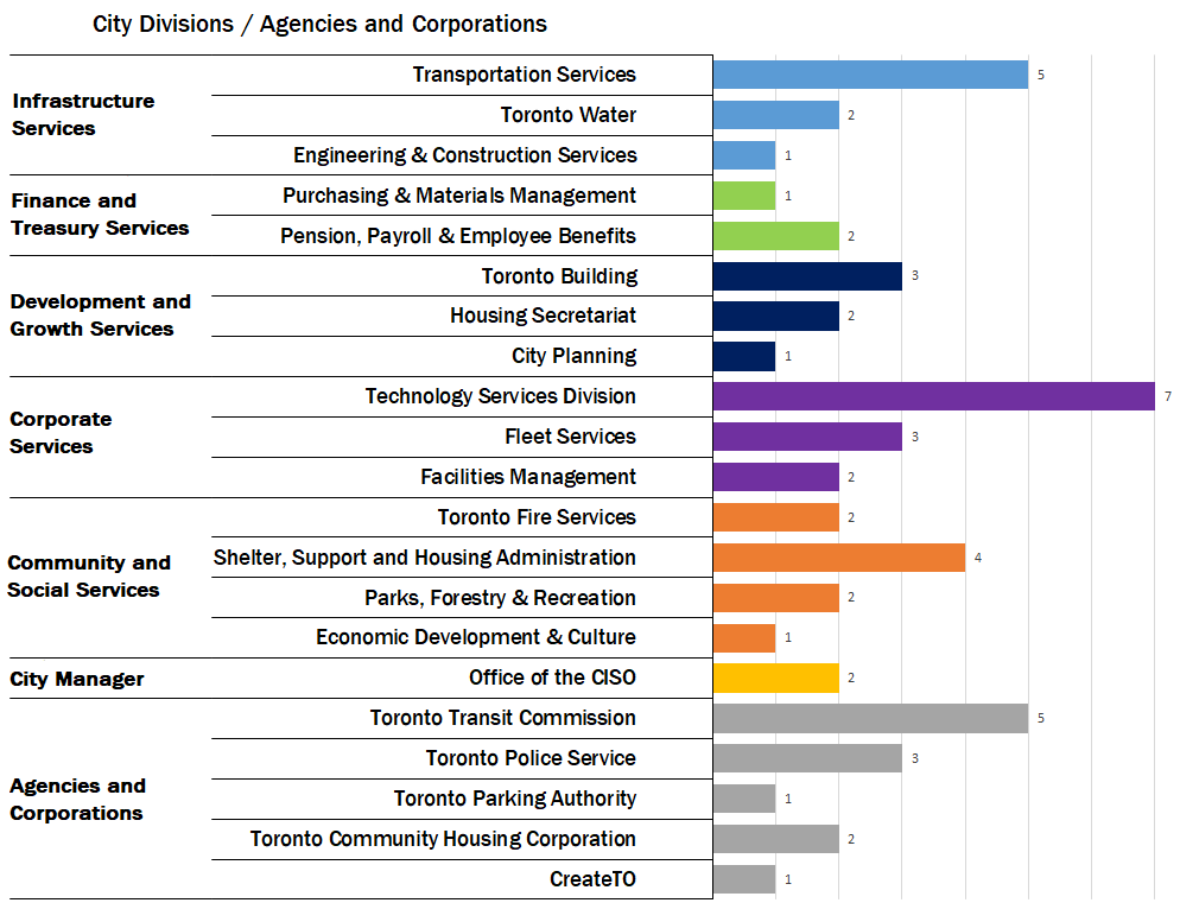
No.	Project	Description
12.	Toronto Police Service (TPS) – Cyber Security Follow-up	This is a follow-up to our 2021 Cyber Security Assessment Phase 1 project.
<b>Other Significant Areas of Work</b>		
13.	New investigations related to allegations of fraud, waste or other wrongdoing	Major investigations will be conducted by the Forensic Unit as needed. (Refer to section A.4.)
14.	Follow-up of previous Auditor General Recommendations	The Auditor General will continue to verify the implementation status of high-priority recommendations and will update City Council in future reports.

### **A.3. Past Audit, Investigation, Cybersecurity and Other Reports**

#### **Breadth and depth of coverage by audits and investigations**

In recent years, the Auditor General completed a number of comprehensive and complex audits and investigations that covered a broad range of programs and services across the City and its agencies and corporations. **Appendix 3** lists the reports issued from 2019–2023. The audits, investigations, cybersecurity, and other reports completed between 2019 and 2023 are summarized by City Division/Agency and Corporation in **Figure 2** below.

Figure 2: Audit, Investigation, Cybersecurity, and Other Reports 2019-2023



#### A.4. Investigative Work related to Complaints Received by the Fraud and Waste Hotline

##### Operating the Fraud and Waste Hotline Program

The Auditor General’s Office operates the Fraud and Waste Hotline Program, which allows the general public, City staff and anyone doing business with the City to report suspected fraud, waste, or wrongdoing involving City resources.

##### Received 940 complaints as of October 31, 2023

The Hotline continues to receive a high volume of complaints. As of October 31, 2023, 940 complaints representing more than 1,250 allegations have been received. This is an increase of approximately five per cent in complaints compared to the same period in 2022. Based on this volume, the Hotline could receive approximately 1,130 complaints by year end. Forensic Unit staff review all complaints that are received and conduct preliminary investigative inquiries on the majority of allegations, while also providing independent oversight of management-led investigations.

**Completed 10 public reports on major investigations since 2019**

In addition to operating the Hotline, the Auditor General’s Office conducts investigations. Conducting investigations into high-risk allegations can require a significant number of staff resources, time, and in some cases, costs associated with hiring external specialists. Since 2019, we have issued 10 public reports on major investigations; other investigations were reported through the Fraud and Waste Hotline Annual Report or directly to management.

**Ongoing backlog of complaints and investigative work to be addressed**

Heading into 2024, there continues to be a number of high-risk complaints that need to be addressed and resolved due to an accumulated backlog as noted in past Work Plan reports. The Forensic Unit is lean for the City's size and complexity, and it remains a challenge to manage the volume of complaints and investigative work resulting from the Fraud and Waste Hotline.

## **A.5. External Quality Assurance Review in 2024**

**Compliance with Government Auditing Standards is an important component of audit quality**

The Auditor General’s Office follows Generally Accepted Government Auditing Standards (GAGAS) for all audits. Compliance with Government Auditing Standards is an important component of audit quality and is critical in maintaining credibility with City Council, management and taxpayers.

**External peer review performed at least once every 3 years**

Generally Accepted Government Auditing Standards require audit organizations performing audits and attestation engagements to have an external peer review performed by independent reviewers at least once every 3 years. Furthermore, Chapter 3 of the Municipal Code requires that the “Auditor General shall undergo an external peer review once every three years to ensure compliance with government auditing standards” and “the results of the external peer review shall be reported to Council through the Audit Committee.”

**Auditor General’s Office will undergo an external peer review in 2024**

An external peer review, also known as an external quality assurance review, answers the question, “Who audits the auditor?” In 2024, the Auditor General’s Office will undergo its seventh external peer review. The review will cover projects completed during the three-year period from January 1, 2021 to December 31, 2023.

**Peer reviewers provide a written opinion letter with the results of their review**

The external peer review process, conducted by an international team selected by the Association of Local Government Auditors (ALGA), reviews the Auditor General's internal quality control system. Upon completion of their review of the Auditor General's internal quality control system, including a cross section of work performed by the Auditor General’s Office, the independent peer reviewers provide a written opinion letter to the Auditor General, which is forwarded on to the Audit Committee, communicating the overall results of the review.



**Highest possible rating on the Office's external peer reviews**

Our Office has undergone a total of six external peer reviews and has received the highest possible rating, an unqualified "PASS" opinion, each time.

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## B. 2024 Budget Request Highlights

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### **Auditor General's budget request reflects resources needed to address her 2024 Work Plan**

The 2024 budget request for the Auditor General's Office will be presented directly to the Budget Committee on January 10, 2024 for consideration. The Auditor General is requesting \$7.991 million to continue delivering impactful audits and investigations in accordance with her mandate.

This budget information that follows is being provided for information only, to assist the Audit Committee in considering the Auditor General's 2024 Work Plan. The budget request reflects the resources needed to address the Auditor General's 2024 Work Plan.

### **2024 Operating Budget request is \$7.991 million**

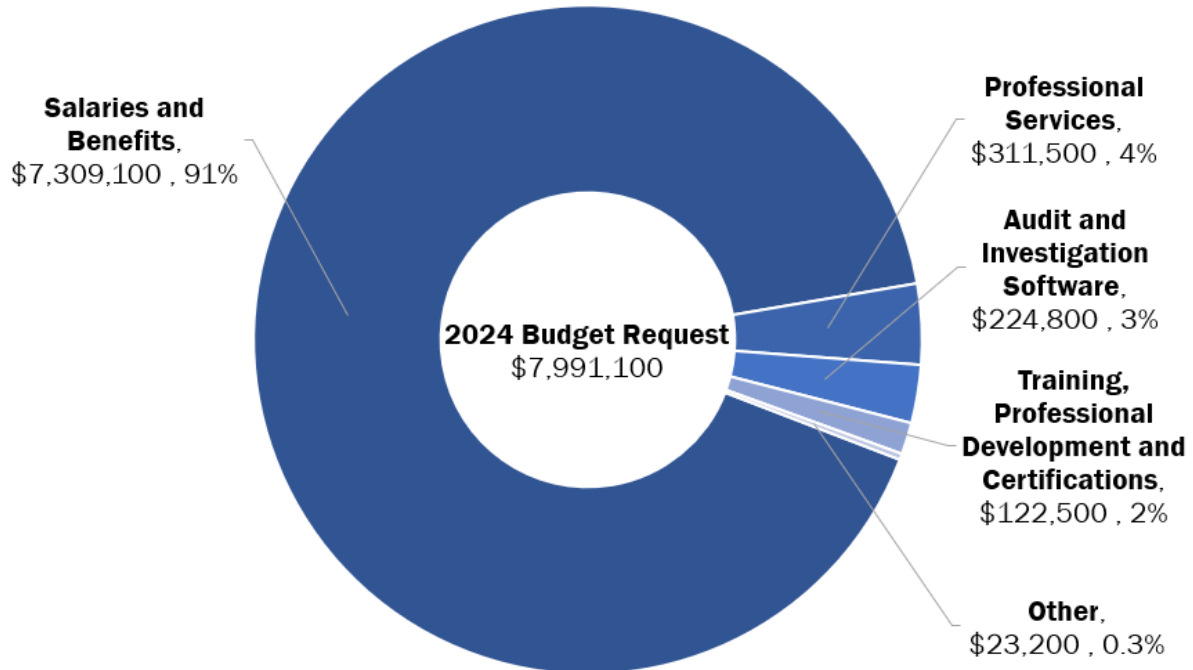
The 2024 Operating Budget request of \$7.991 million is a \$0.373 million (or 4.9 per cent) increase from the Approved Adjusted 2023 Operating Budget for the Auditor General's Office of \$7.619 million. The budget pressure largely arises from:

- An increase in salaries and benefits by \$0.557 million, mainly due to the reversal of one-time staff vacancy savings included in the 2023 Operating Budget and City-wide non-union salary adjustments effective January 1, 2023 that were not contemplated in the 2023 Operating Budget
- Offset by a decrease of \$0.203 million in the budget for professional services for experts, specialists and contracted audit professionals and the corresponding delay or deferral of planned IT and cybersecurity audits at certain of the City's agencies and corporations

Any cost-of-living or performance-based salary adjustments to be applied in 2024 are not reflected as per the Financial Planning Division's 2024 operating budget guidelines. Financial Planning budgets for these costs City-wide as part of Non-Program expenditures and ordinarily, the allocation will be transferred in-year.

The categories of expenses included in the base budget are illustrated in **Figure 3** below.

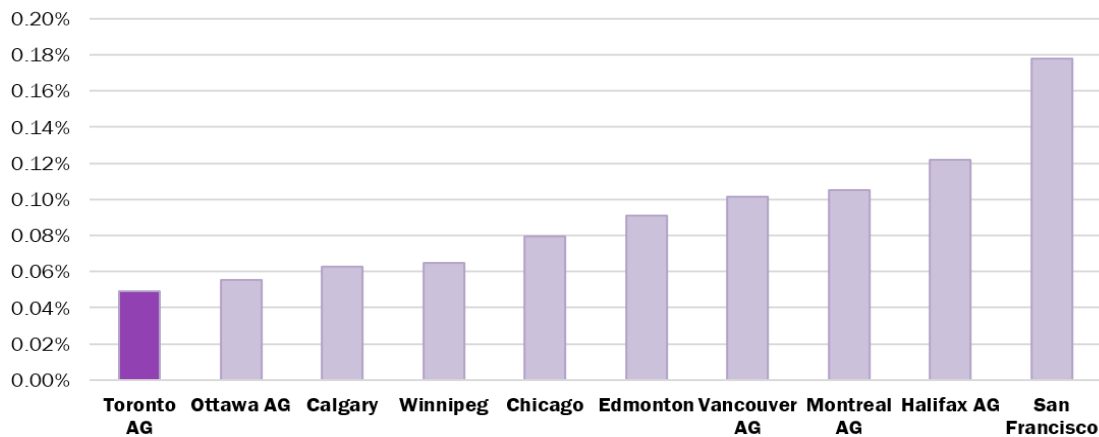
Figure 3: 2024 Operating Budget Request



**Auditor General’s 2024 budget request represents less than 0.05% of the City’s 2023 Operating Budget**

The Auditor General’s Office continues to be lean relative to the size and complexity of Toronto’s government. As illustrated in Figure 4, the Auditor General’s budget, relative to the size of the City’s budget, remains amongst the lowest of major municipalities across Canada, as well as those of a number of municipalities in the United States. City Council’s commitment to maintaining the Auditor General’s Office budget will continue to help ensure that audits of priority areas and emerging risks, as well as investigations of high-risk complaints, are addressed in a timely manner.

Figure 4: Audit Costs as a Per Cent of Municipal Operating Budget



Source: 2023 Publicly Available Municipal Operating Budgets

## Exhibit 1: Backlog of Audit Projects

### Agencies and Corporations:

City's Agencies and Corporations	
1.	Governance and Accountability Framework with Agencies & Corporations
2.	Agencies and Corporations – Cybersecurity audits of Overall Network and Select Critical Systems
3.	Toronto Community Housing Corporation (TCHC) – Community Safety Plan and Violence Reduction Program
4.	Toronto Community Housing Corporation (TCHC) – Arrears Management
5.	Toronto Community Housing Corporation (TCHC) – Vacancy Management
6.	Toronto Community Housing Corporation (TCHC) – Tenant Customer Service
7.	Toronto Community Housing Corporation (TCHC) – Contract Management
8.	Toronto Seniors Housing Corporation (TSHC) and Toronto Community Housing Corporation (TCHC) – Shared Services Review
9.	Toronto Seniors Housing Corporation (TSHC) – Operational Review
10.	Toronto Parking Authority (TPA) – Cybersecurity
11.	Toronto Transit Commission (TTC) – Inventory Management
12.	Toronto Transit Commission (TTC) – Bus Operational Review
13.	Toronto Transit Commission (TTC) – Subway Operational Review
14.	Toronto Transit Commission (TTC) – Transit Planning
15.	Toronto Transit Commission (TTC) – SAP Implementation
16.	CreateTO – Operational Review
17.	Toronto Zoo – Capital Project

Restricted Boards – Auditor General requires invitation by Boards <sup>3, 4</sup>	
18.	Toronto Public Library (TPL) – Capital Projects - Contract Procurement and Management
19.	Toronto Public Library (TPL) – Facilities / Building Maintenance
20.	Toronto Public Library (TPL) – Information Technology and Digital Strategy
21.	Toronto Public Library (TPL) – Internal Control Environment of Significant Financial Processes/Systems
22.	Toronto Public Library (TPL) – Operating Contracts – Contract Procurement and Management
23.	Toronto Public Library (TPL) – Series of Operational Reviews that include opportunities for potential cost and efficiency savings
24.	Toronto Police Service (TPS) – Business Continuity
25.	Toronto Police Service (TPS) – Court Services
26.	Toronto Police Services (TPS) – Fleet
27.	Toronto Police Service (TPS) – IT Contract Review
28.	Toronto Police Service (TPS) – Occupational Health & Safety
29.	Toronto Police Service (TPS) – Parking Enforcement
30.	Toronto Police Service (TPS) – Police Facilities
31.	Toronto Police Service (TPS) – Proactive Community Policing (Neighbourhood Community Officer Program)

<sup>3</sup> <https://www.toronto.ca/legdocs/mmis/2021/au/bgrd/backgroundfile-172210.pdf>

<sup>4</sup> <https://www.toronto.ca/legdocs/mmis/2021/au/bgrd/backgroundfile-172211.pdf>

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| <ul style="list-style-type: none"> <li>32. Toronto Police Service (TPS) – Race Based Data Collection</li> <li>33. Toronto Police Service (TPS) – Response to Mental Health Calls</li> <li>34. Toronto Police Service (TPS) – Traffic Services</li> <li>35. Toronto Police Service (TPS) – Use of Body Camera Evaluation</li> <li>36. Toronto Police Service (TPS) – Workforce Administration</li> </ul> |
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## City Divisions

<b>Community and Social Services:</b>
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| <ul style="list-style-type: none"> <li>37. Parks, Forestry and Recreation – Community Recreation – Operational Review</li> <li>38. Parks, Forestry and Recreation - Parks Development &amp; Capital Projects Branch – Planning, Design, Construction and Contract Management</li> <li>39. Seniors Services and Long-Term Care – Operational Review</li> <li>40. Toronto Employment &amp; Social Services/Children's Services/Shelter Support &amp; Housing Administration – Human Services Integration</li> <li>41. Toronto Fire Services – Mechanical (Fleet) Maintenance</li> <li>42. Economic Development and Culture - Business Improvement Areas - Governance and Controls</li> </ul> |
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<b>Corporate Services and Other:</b>
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| <ul style="list-style-type: none"> <li>43. Customer Experience (311) – Operational review of 311 Toronto, including communication and resolution of complaints</li> <li>44. Corporate Real Estate Management – Facilities Management – Corporate Security Contracted Services</li> <li>45. Corporate Real Estate Management – Facilities Management – Operational Review of Repairs and Maintenance Program for City Owned Properties</li> <li>46. Corporate Real Estate Management – Review of the Workplace Modernization Program (ModernTO)</li> <li>47. Environment &amp; Climate – Climate Change Goals and Commitments</li> <li>48. Environment &amp; Climate – Review of City-owned Buildings Being Managed with Due Regard to the Effects on the Environment</li> <li>49. People &amp; Equity – Diversity, Equity and Inclusion Program</li> <li>50. People &amp; Equity – Employee Performance Management and Hybrid Work Environment</li> <li>51. People &amp; Equity – Employee leave management</li> <li>52. Technology Services – Cybersecurity Risks Related to City's Vendors / Service Providers</li> <li>53. Technology Services – Data Centre Modernization</li> <li>54. Technology Services – IT Business Continuity and Disaster Recovery Planning</li> <li>55. Technology Services – Enterprise wide audit of User Access Controls to various information technology systems</li> <li>56. Technology Services and Accounting Services – Implementation of Financial Systems Transformation Project (FSTP) System, Processes, and Financial Controls</li> </ul> |
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<b>Development and Growth Services:</b>
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| <ul style="list-style-type: none"> <li>57. City Planning – Multi-phased Operational Reviews of Development Applications</li> <li>58. Housing Secretariat/CreateTO – Housing Now</li> </ul> |
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**Finance and Treasury Services:**

- 59. Pension, Payroll and Employee Benefits – Time Reporting
- 60. Purchasing and Materials Management – Third-Party Contracts and Strategic Sourcing of Goods and Services
- 61. Purchasing and Materials Management - Contract Awards and Commitments
- 62. Purchasing and Materials Management - Audit of non-competitive contract supporting the City's Category Management and Strategic Sourcing strategy
- 63. Revenue Services – Vacant Home Tax
- 64. Revenue Services – Administrative Penalty System

**Infrastructure Services:**

- 65. Transportation Services - Permit and Application Fee Revenue Collection, including Construction Hoarding Signs
- 66. Transportation Services and Revenue Services - Automated Enforcement Programs and Processes
- 67. Solid Waste Management Services – Contract Management of Collections and Litter Operations
- 68. Engineering & Construction Services – Bridge Inspection Program
- 69. Municipal Licensing & Standards – Private Transportation Companies
- 70. City-wide (including Municipal Licensing & Standards) – Enforcement of By-laws
- 71. Toronto Water – Asset Management
- 72. Toronto Water – Construction Projects
- 73. Toronto Water – Contract Management of Major Vendors
- 74. Toronto Water and Engineering & Construction Services – Basement Flooding Protection Program
- 75. Toronto Emergency Management<sup>5</sup> - Business Continuity Management Program

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<sup>5</sup> An audit of the City's Response to COVID-19 Pandemic was deferred and may be part of a broader audit of emergency planning.

## Appendix 1: Mandated Responsibilities of the Auditor General

Under the *City of Toronto Act*<sup>6</sup>, 2006, the role of the City Council is to:

- represent the public and to consider the well-being and interests of the City;
- develop and **evaluate the policies and programs** of the City;
- determine which services the City provides;
- **ensure** that administrative and controllership **policies, practices and procedures are in place to implement the decisions** of council;
- **ensure the accountability and transparency of the operations** of the City, including the activities of the senior management of the City;
- **maintain the financial integrity** of the City; and
- carry out the duties of council under this or any other Act.

Under Section 178(1) of the *City of Toronto Act, 2006*, the Auditor General is “*responsible for assisting city council in holding itself and city administrators accountable for the quality of stewardship over public funds and for achievement of value for money in city operations.*”

The Auditor General assists City Council by providing independent assessments of the quality of stewardship over public funds and whether value for money is being achieved in operations by conducting performance audits; cybersecurity, financial, operational and compliance audits and reviews; and forensic investigations, of City divisions and certain City agencies and corporations. The Auditor General also follows up on recommendations from previous reports.

The Auditor General’s legislated responsibilities, powers and duties are established in Section 178 of the *City of Toronto Act, 2006*. Chapter 3 of the Toronto Municipal Code sets out the Auditor General’s specific responsibilities including:

- Undertaking performance, financial and compliance audits of City divisions, local boards, and City-controlled corporations. The Auditor General can also conduct audits, upon request from the Toronto Police Services Board, the Toronto Public Library Board and the Toronto Board of Health
- Reporting to City Council on annual Office activities, including savings achieved

The Auditor General also has an independent oversight role in the investigation of reported wrongdoing. This responsibility is part of her mandate under Section 178 of the *City of Toronto Act, 2006* and her specific responsibilities for investigating complaints and alleged wrongdoing are set out in Chapter 192 of the Toronto Municipal Code. Her work includes:

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<sup>6</sup> <https://www.ontario.ca/laws/statute/06c11>



- Operating the Fraud and Waste Hotline Program, including the referral of issues to divisional management
- Conducting investigations into allegations of fraud and other wrongdoing, as well as reprisal against employees under the City's disclosure of wrongdoing and reprisal protection rules

Under the *City of Toronto Act, 2006*, the Toronto Police Services Board, Toronto Board of Health, and the Toronto Public Library Board are excluded from the Auditor General's mandate. However, the Auditor General may perform audits at these entities if requested by the entities' governing body, as outlined in Chapter 3 of the Toronto Municipal Code.

Audit projects identified from the risk assessment for the Toronto Police Service and the Toronto Public Library were adopted by each Board in the Fall of 2020 and were included in the Auditor General's Annual Work Plan.

Over the past two years, the Auditor General issued three reports to the Toronto Police Services Board in the following areas: **Cybersecurity, 9-1-1 Public Safety Answering Point Operations, and Opportunities to Support More Effective Responses to Calls for Service.**

The resources and time required for these police projects, along with accommodating other high-priority requests, resulted in the deferral of projects at the Toronto Public Library as well as other audits across City divisions, agencies, and corporations.

## Appendix 2: Risk Factors Criteria Used In City-Wide Risk and Opportunity Assessment

### 1) CYBERSECURITY AND INFORMATION AND TECHNOLOGY EXPOSURE

Given the dependence of business operations on information technology, the risks related to the availability of systems, confidentiality, and integrity of data are often considered among the top risks to organizations.

In recent years, many municipalities and other public/private sector organizations in Canada and the U.S. have been affected by cyberattacks. These cyberattacks have resulted in the loss of sensitive information and confidential data, and have caused the loss of service in a number of instances where municipalities and organizations were not able to provide services to their citizens, businesses, and other stakeholders. These cyberattacks also resulted in significant financial losses and litigation issues.

The City provides a number of services, such as information about and registration of various programs for kids, communities and businesses through the Internet. The City's IT infrastructure stores a significant amount of confidential and sensitive data, such as information about employees' and citizens' personal records. It also maintains many systems that are critical to the City's operations and services, such as water, fire services, transportation, and emergency responses for the citizens of Toronto.

Weaknesses in information technology controls could lead to potential cybersecurity risks, exposing the City to compromise confidential information or the potential shutdown of critical technology systems that are relied upon to provide services to citizens.

The following are some important factors that impact the IT security exposure of an operating unit:

- Existence of an IT Governance framework, adequacy of policies and procedures
- Security over data collection, management and storage, such as data relating to personally identifiable information and financial records, including credit card information
- IT access controls, monitoring, and change management
- Pace of adoption of new technologies, comparison with industry benchmarks, and compliance with cybersecurity standards
- Business continuity, applications and systems change management, and disaster recovery procedures
- Employee training and awareness on information technology and cybersecurity

## **2) LEGAL EXPOSURE (INCLUDING ENVIRONMENTAL, REGULATORY, LITIGATION)**

Exposure to risk can be introduced by non-compliance with internal and external policy, procedure, regulatory, and statutory matters. Non-compliance can result in public embarrassment and/or monetary loss due to improper business practices, the levy of fines or litigation, loss of funding sources, disallowed costs from funding agencies, and in certain cases may compromise privacy or health and safety.

The complexity and clarity of internal and external requirements impacts an organization's ability to comply, and therefore influences the degree of exposure to risk. Compliance risk may be mitigated if external third parties or government sectors are required to perform independent monitoring or audits.

Consideration should be given to:

- Crisis management (i.e., health-related pandemics, mass public violence, natural disasters)
- People and equity (i.e., diversity and inclusion, mental health awareness, harassment)
- Climate change (i.e., reducing the carbon footprint, risks to infrastructure)
- Health and safety

## **3) SUSCEPTIBILITY TO FRAUD, WASTE, OR OTHER WRONGDOING**

The Disclosure of Wrongdoing and Reprisal Protection policy, part of the Toronto Public Service By-law (Chapter 192), includes a duty for employees to report allegations of wrongdoing. Specifically, the By-law requires:

- all City employees who are aware that wrongdoing has occurred to immediately notify their manager, their Division Head, or the Auditor General's Office
- allegations of wrongdoing received by Division Heads, Deputy City Managers or the City Manager to be immediately reported to the Auditor General
- employees who report wrongdoing in good faith are to be protected from reprisal

Exposure to potential losses from fraud, waste, or other wrongdoing may be impacted by various factors, including the degree of:

- pressure on employees to achieve performance goals
- opportunities from weak internal controls (e.g., inadequate segregation of duties) or management override of controls
- liquidity of assets
- potential conflicts of interest or collusion

Fraud and wrongdoing in the following areas have been identified in recent years:

- irregular procurement practices
- misuse of City resources
- subsidy claim fraud
- employee benefits fraud
- sick leave abuse / overtime
- conflict of interest

An effective way to deal with fraud or other wrongdoing is to identify and document fraud risks. In the consideration of risk, it is important to assess the extent of fraud or other wrongdoing that has occurred and the adequacy of fraud prevention and awareness activities. Fraud risks are not limited to theft and misappropriation of cash or physical assets but should consider emerging and historic trends in the program area.

#### **4) COMPLEXITY AND SIGNIFICANT CHANGES IN OPERATIONS AND SERVICE DELIVERY**

The degree of risk is influenced by the complexity, size, scope, and magnitude of a unit's operations, activities, and service delivery. Units may deal with a high volume of transactions and/or a portfolio of programs and services of varying size and complexity, the people, process, and technology to support them, and all the related regulations.

The complexity of a unit's operations must be considered within the context of interdependencies and agreements with third parties, (i.e., general contractors, subcontractors, housing providers, etc.), divisions, agencies, and corporations, and the City as a whole. It may be difficult to establish clear accountability for process and control ownership, and alignment of risk decisions and tolerances.

In addition, structural changes, reorganizations, changes in third-party relationships, and key management turnover can all potentially increase risks for established operations.

#### **5) ALIGNMENT OF STRATEGIC / BUSINESS / SERVICE PLANNING**

The development and implementation of strategic and long-term business plans define the key initiatives and priorities of a unit. A Division/Agency/Corporation's business plan links funding requirements to organizational goals and objectives in the short-term (annual) and for a longer-term period (three to five years).

These plans also establish the formal goals and objectives for the organization, and communicate them to staff. This allows staff to develop performance objectives which are aligned with the organizational objectives. Both personal and organizational objectives should include measurable performance targets and indicators.

Without clearly defined goals, objectives, performance measures/targets, and outcomes, it is not possible to track and evaluate the effectiveness of a unit. It is important that the outcomes set are also aligned with the City's goals and help the City to move forward. Also, without a periodic refresh, and continuously measuring outcomes, the strategic plan and business plans may lose relevance, increasing the risk that operations will not meet stakeholder expectations.

## **6) STAFFING LEVELS & ORGANIZATION COMPETENCE**

There must be sufficient personnel with appropriate experience, capability and training to manage day-to-day operations in accordance with policies and procedures, make decisions, and maintain internal controls. To limit organizational exposure, these individuals need to understand their roles and responsibilities and be accountable for their actions or lack thereof.

Changes in an organization's management personnel, structure or systems influence risk. For example:

- Reorganization of responsibilities and activities can result in significant changes that compromise the internal control environment.
- Significant downsizing, inadequate succession planning, and process reengineering efforts may also increase risks if there are inadequate protocols in place to transfer knowledge or the control environment is not carefully analyzed and preserved. For example, adequate levels of authorization balanced with adequate segregation of duties.
- Every new election may present new City Council priorities that may impact existing systems or processes.

## **7) FINANCIAL EXPOSURE (MATERIALITY AND IMPACT)**

Large dollar amounts either flowing through a system or committed to an activity or project will increase financial risk. Any potential financial loss (impact) depends on the dollar value of revenues and / or expenditures that a program manages.

Financial risks can also impact the adequacy of City reserve and reserve fund balances which are Council-approved:

- for planned future expenditures
- to protect the City against unbudgeted or unforeseen events
- to smooth out future program expenditures which may fluctuate from one year to the next, or
- to accumulate funds for future capital expenditures or irregular or occasional expenses (such as municipal elections every four years)

It is also important to note that some Divisions may have relatively small operating / capital budgets but are responsible for managing or administering significant funds (i.e., Engineering &

Construction Services, Accounting Services (Accounts Payable, Accounts Receivable), Pension, Payroll and Employee Benefits – Employee Benefits, Revenue Services (Property Tax Collection, Water Billings, etc.)). These represent "at risk" dollars that need to be considered when assessing financial risk.

## **8) CONTRACTUAL EXPOSURE**

All contracts present some level of risk. Risks can be increased or mitigated by the manner in which contracts for service providers and suppliers are procured and managed. Contract risk exposure is impacted by the degree to which:

- oversight of procurement has been centralized (i.e., through the Purchasing and Materials Management Division)
- compliance with procurement policies
- formal, open, competitive procurement processes are used
- wording of contract deliverables, outcomes, and any consequences for non-performance, etc. is clearly defined and clearly understood by all parties
- irregular purchasing activities have been identified
- contract management practices have been implemented by knowledgeable staff
- potential conflicts of interest have been identified and addressed

## **9) ADEQUACY OF POLICIES, PROCEDURES, PROCESSES AND CONTROLS**

Policies and procedures should be in place so that activities efficiently and effectively support the achievement of an organization's objectives in a consistent manner. Policies and procedures need to be communicated so that staff understand what is expected of them and the scope of their freedom to act. Authority, responsibility and accountability should be clearly defined so that the appropriate people make decisions and take action.

Even if policies and procedures are well-defined, processes must be in place to monitor adherence with requirements and address instances of isolated and/or recurring non-compliance in a timely manner.

## **10) PUBLIC AND POLITICAL INTEREST (INCLUDING ADVERSE PUBLICITY)**

Events can occur which erode public confidence in the City of Toronto. As the level of visibility, political and/or public interest, or potential for public embarrassment increases, the degree of exposure will increase. The amount of interest that Council expresses in a particular unit or function could also impact this factor.

## Appendix 3: Reports Issued From 2019 to 2023

### 2023\*

1. Building Better Outcomes: Audit of Toronto **Building's Inspection** Function
2. A Review of the **Procurement and Award** of the **Winter Maintenance** Performance-Based **Contracts**
3. **Winter Maintenance Program Follow-Up**: Status of Previous Auditor General's Recommendations & Processes to Hold Contractors Accountable to New Contract Terms
4. City of Toronto's **Modular Housing Initiative**: The Need to Balance Fast Delivery with Stronger Management of Contracts and Costs
5. **Investigation into** Allegations of Wrongdoing Regarding **Building Inspections of 2 Houses**
6. Audit of **Toronto Transit Commission's Streetcar Overhead Assets**: Strengthening the Maintenance and Repair Program to Minimize Asset Failures and Service Delays
7. **Toronto Transit Commission** Cybersecurity Audit Phase Two: Overall **Network Security and Cybersecurity** Assessment of Select Critical Systems
8. Audit of the **Enterprise Work Management Solution (EWMS)**: Lessons Learned for Future Large Information Technology Projects

*\* The number of reports tabled in 2023 was impacted by several factors. During 2023, the Auditor General's Office was impacted by unanticipated staff leaves, turnover, and vacancies. These staffing constraints led to certain projects in the Work Plan being delayed or deferred. The Auditor General's Office has successfully hired new staff and reached near full staff complement in Q4 2023. However, with approximately one quarter of the Office having been newly hired in 2023, onboarding and supervision, coaching, and on-the-job training of new staff required more time from senior staff, as well as time for the new staff to attend training courses. 2023 was also a year of transition, as the new Auditor General started December 17, 2022, and new contracts for vendors (e.g., cybersecurity experts) were required. The Office's approach on reporting the results of investigations varies, which impacts the number of investigation reports issued in a given year. In 2023, the Office issued one public investigation report. Some of the other investigations completed are expected to be reported through the 2023 Fraud and Waste Hotline Annual Report. (In comparison, the Office issued standalone investigation reports in prior years as follows: 2022: 1; 2021: 4; 2020: 3).*

### 2022\*\*

1. Revisiting Legacy **Rental Replacement Policies** to Align them with the City's Affordable Rental Housing Expectations
2. Part 1 of the Audit of **Emergency Shelters**: A Focus on **Case Management**
3. Part 2 of the Audit of **Emergency Shelters**: Lessons Learned from **Hotel Operations**
4. Auditor General's **Cybersecurity Review: Toronto Fire Services** Critical Systems Review Phase 2
5. Auditor General's Cybersecurity Review: **Open-Source Internet Data Intelligence** Review
6. **Toronto Transit Commission** Cybersecurity Audit Phase 1: **Critical IT Assets and User Access Management**
7. Toronto Police Service - Audit of **9-1-1 Public Safety Answering Point Operations** Better Support for Staff, Improved Information Management and Outcomes
8. Review of **Toronto Police Service** - Opportunities to Support More Effective **Responses to Calls for Service**
9. **Installation and Maintenance of Traffic Signs** Contract - Follow up on Complaints Received

*\*\* Fewer reports were tabled in 2022 because there was no Audit Committee meeting in the second half of 2022 due to the municipal election.*



## 2021

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

## 2020\*\*\*

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

\*\*\*The COVID-19 pandemic delayed some audits temporarily and other audits were deferred due to the impact on operations and City staff time. This impacted the typical annual volume of audit and investigation reports for 2020. We leveraged this time to conduct our 2020 City-Wide Risk and Opportunities assessment, implement a new electronic audit management and audit recommendations follow-up system, and also continued with the roll out of a new complaint management system. These modernization initiatives set the Auditor General's Office up well, not only for remote work during the current period with COVID-19, but also for the longer term.

## 2019

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

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