

**Presentation to the Audit Committee  
on December 1, 2023  
Agenda Item AU3.1**

**AUDITOR  
GENERAL**  

---

**TORONTO**

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

**Tara Anderson, CPA, CA, CIA, BAcc**  
Auditor General

1. How Audits are Selected and Coverage of Past Reports
2. 2024 Key Areas of Audit Focus
3. 2024 Work Plan
  - Projects in progress or starting in 2024
  - Projects on the horizon for 2025
  - Summary
4. Other Significant Work

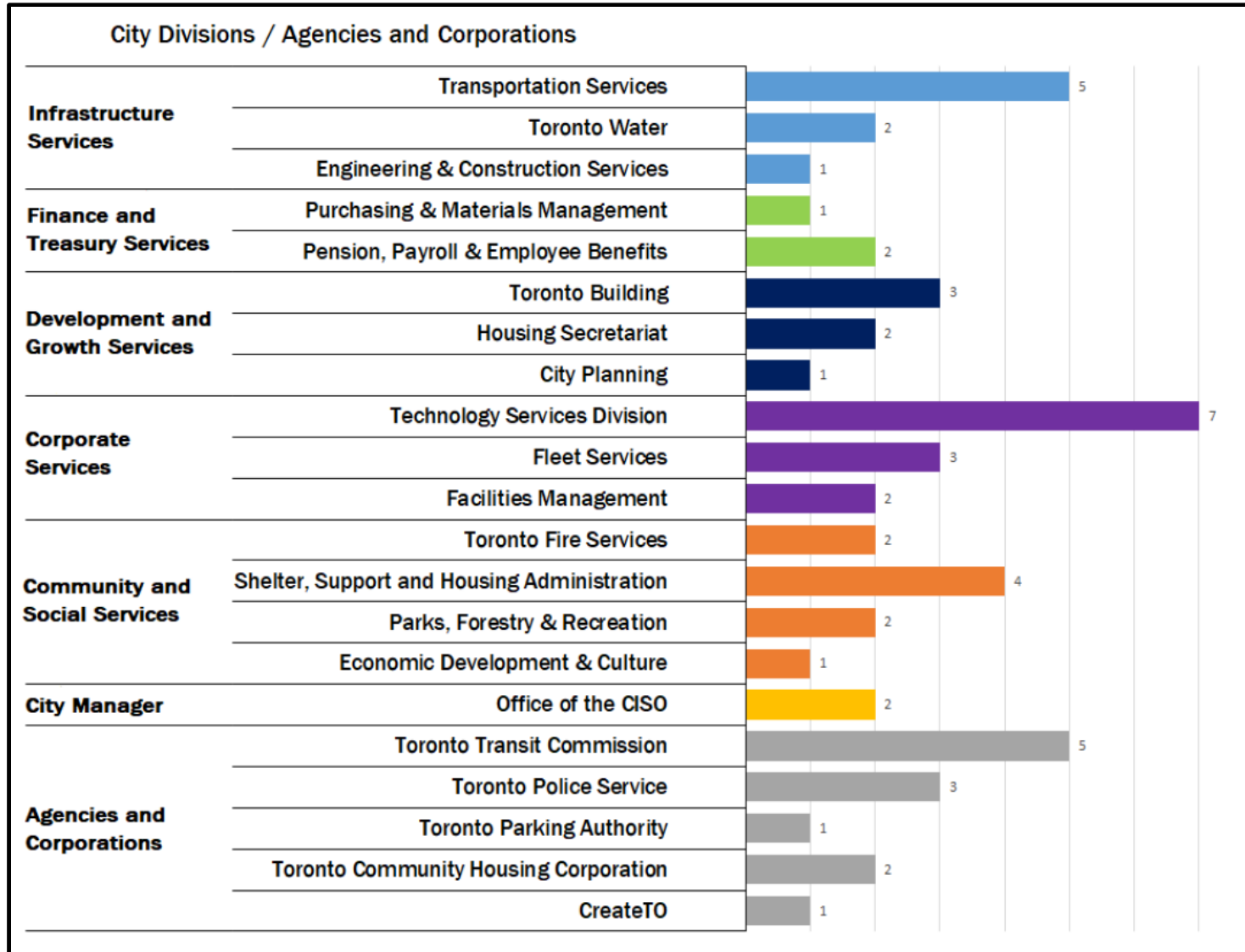
# How Audits are Selected

---

## **Considerations include:**

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

# Coverage of Past Reports 2019 – 2023



# 2024 Key Areas of Audit Focus

---



Note: 2024 Work Plan is intended to be flexible, allowing the Auditor General to respond to emerging issues, including the need to assign resources to investigations into high-risk allegations, when needed.

# 2024 Work Plan

## **Agencies and Corporations**

- Toronto Community Housing Corporation – Cybersecurity Assessment
- Toronto Hydro\* - Cybersecurity Assessment
- Toronto Transit Commission – Workforce Planning and Management

## **City Divisions**

- Toronto Building – Plan Review & Customer Service
- Toronto Paramedic Services – Operational Review of 911 Emergency Response Services
- Municipal Licensing and Standards and Revenue Services – Short Term Rentals and Municipal Accommodation Tax
- City Manager’s Office (Strategic Partnerships) – Unsolicited Proposals – PayIt Platform
- Parks, Forestry and Recreation – Parks Operational Review
- FIFA World Cup 2026 Secretariat – Audit of Maple Leaf Sports & Entertainment Contract – FIFA World Cup 2026
- Shelter, Support & Housing Administration – Winter Respite Sites and Warming Centres for People Experiencing Homelessness
- Toronto Fire Services – Operational Review of 911 Emergency Response Services
- Engineering & Construction Services – Utility Cuts
- Purchasing and Materials Management – Low Dollar Value Purchases, PCard Usage and Payments
- Technology Services – Major Information Technology Project
- Technology Services – Software Acquisition and Licence Utilization

# 2025 Project Horizon

## **Agencies and Corporations**

- Toronto Community Housing Corporation and Toronto Seniors Housing Corporation – Capital Planning and Delivery
- Toronto Transit Commission – Operational Review
- Toronto Public Library\* – Cybersecurity Assessment
- Toronto Police Service\* – Special Events / Paid Duty
- Toronto Police Service\* – IT Governance / Infrastructure
- Toronto Police Service\* – Cyber Security Follow-up

## **City Divisions**

- Housing Secretariat – Supportive Housing
- Housing Secretariat – Affordable Rental Housing
- Engineering & Construction Services – Street Construction and Utility Work
- Transportation Services, and Engineering & Construction Services – Road Maintenance
- Corporate Real Estate Management – Major Capital Project
- City-wide – Purchase Order Amendments

# Summary - 2024 Work Plan & 2025 Horizon



## Housing & Community

- Short Term Rentals
- Parks
- Warming Centres
- Supportive Housing
- Affordable Rental Housing
- TCHC & TSHC Capital Planning and Delivery



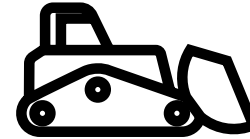
## Cybersecurity & IT

- Cybersecurity:
- TCHC
  - Toronto Hydro\*
  - Toronto Public Library\*
  - TPS\* follow-up
  - Software Acquisition and Licence Utilization
  - Major IT Project
  - TPS\* IT Governance/ Infrastructure



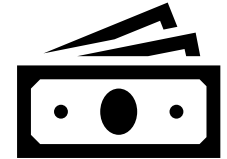
## Emergency Response Services

- Paramedics – Emergency Response Services
- Fire – Emergency Response Services
- TPS\* Special Events / Paid Duty



## Infrastructure & Transit

- Toronto Building - Plan Review
- TTC Workforce Planning and Management
- Utility Cuts
- Road Maintenance
- Street Construction & Utility Work
- CREM – Major Capital Project
- TTC Operational Review



## Procurement & Contracts

- Unsolicited proposals – PayIt
- Low Dollar Value Purchases, Pcard and Payments
- FIFA World Cup 2026 – MLSE contract
- City-wide - Purchase Order Amendments

In Progress \*Restricted Entities

**+75 projects currently on backlog**



# Other Significant Areas of Work

---



Report Fraud, Waste or Wrongdoing



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

A red rectangular box containing white text and a white WhatsApp logo icon. The logo is a speech bubble with a telephone handset inside. The text is centered and reads: "Report Fraud, Waste or Wrongdoing" at the top, the WhatsApp logo in the middle, and "Call our 24/7 hotline" followed by "416-397-STOP (7867)" at the bottom.

## Recommendation Follow-up

652 Outstanding Recommendations\*

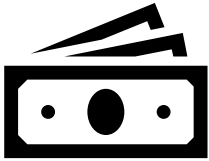
## Fraud and Waste Hotline

940 Complaints\*

\* As of October 31, 2023

# Recap and Conclusion

---



Make a positive difference

Add value to the City

Keep pace with emerging risks and trends

# Thank you

**AUDITOR  
GENERAL**  

---

**TORONTO**