

## AT A GLANCE

### Auditor General's 2024 Consolidated Follow-up Report Status of Outstanding Recommendations for City Divisions, Agencies and Corporations

## Why the Follow-up Process Matters

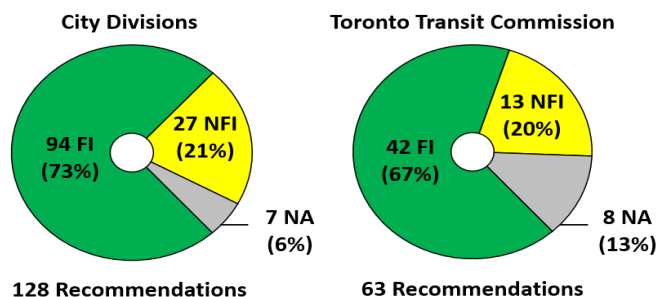
The follow-up process provides accountability and transparency for City Council and the public by reporting on the status of the implementation of the Auditor General's recommendations and the intended benefits. The financial and non-financial benefits realized by implementing the Auditor General's recommendations are reported through the Auditor General's Annual Reports.

The Auditor General reported in her 2023 Annual Report that for every dollar invested in the Auditor General's Office, there was a return of approximately \$12<sup>1</sup>.

## Results of the 2024 Follow-up Cycle

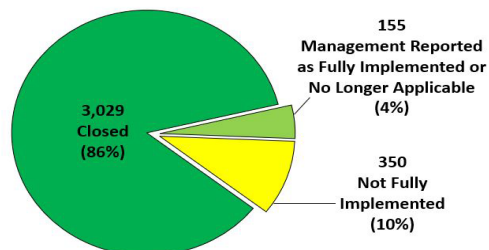
At the beginning of our review, there were 604 outstanding recommendations, with 294 reported by management as fully implemented or no longer applicable. We selected 191 recommendations for review. We verified that 101 recommendations to City divisions and 50 recommendations to the Toronto Transit Commission have been closed; about 80% overall.

■ Fully Implemented (FI) ■ Not Fully Implemented (NFI) ■ No Longer Applicable (NA)



## Progress in Addressing Auditor General Recommendations

Since 1999, the Auditor General has issued over 3,500 recommendations in over 400 reports. Of these, 86 % have been closed as of April 30, 2024.

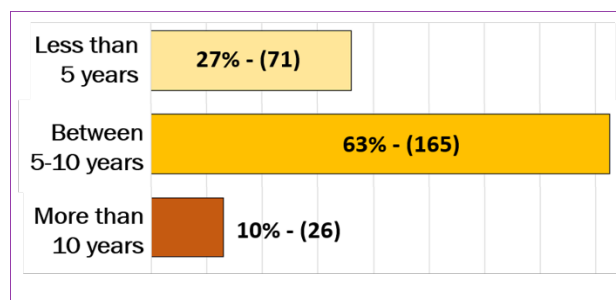


## Areas Needing Further Action

### Long-outstanding High Priority Recommendations

Recommendations that have significant potential for savings, or mitigate health and safety or other significant risks, or have been outstanding for over five years are considered high priority.

Out of the 350 recommendations that are not fully implemented, 262 are high priority. As shown below, 191 have been outstanding for five or more years.



The implementation of these high priority recommendations needs to be expedited to strengthen controls and achieve intended benefits.

In our 2023 follow-up report, we noted the challenges experienced by City divisions in implementing recommendations that require City-wide harmonization of standard policies and procedures; those challenges continue. In addition, a number of recommendations are dependent on the implementation of technology systems.

## Conclusion

Management's actions to implement Auditor General recommendations have contributed to improved internal controls, more effective and efficient operations, and resulted in savings for the City.

The Auditor General will, through her follow-up process, continue to review actions taken by the City to implement her audit, investigation, and other report recommendations, particularly those that are considered high priority.

<sup>1</sup> Auditor General's 2023 Annual Report