

**CITY DIVISION RECOMMENDATIONS ASSESSED BY THE AUDITOR GENERAL IN 2024 FOLLOW-UP REVIEW**

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

No.	Recommendation
<b>Fully Implemented and Closed</b>	
#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.

**(2) 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
<b>Fully Implemented and Closed</b>	
#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.
<b>Not Fully Implemented</b>	
#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.

**(3) 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
<b>Fully Implemented and Closed</b>	
#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.
#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: a. LTD benefits

	claimants' timely participation in rehabilitation program; and b. Case Managers undertake timely return to work actions during claim management process.
#6	<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 performance measures pertaining to:</p> <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	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.
<b>Not Fully Implemented</b>	
#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) 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.

**(4) 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
<b>Fully Implemented and Closed</b>	
#7	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.
#8	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.
<b>Not Fully Implemented</b>	
#1	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.
#5	City Council request the Director, Pension, Payroll and Employee Benefits Division to:

	<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>
#10	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.

**(5) 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
<b>Fully Implemented and Closed</b>	
#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.
<b>Not Fully Implemented</b>	
#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.

**(6) 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
<b>Fully Implemented and Closed</b>	
#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.
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**(7) 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
<b>Fully Implemented and Closed</b>	
#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.

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

No.	Recommendation
<b>Fully Implemented and Closed</b>	
#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> <ul style="list-style-type: none"> <li>a. recovery of cost where applicable,</li> <li>b. communicating instances with practitioners/service providers and patients,</li> <li>c. identifying potential new systematic controls and developing management information reports for ongoing monitoring.</li> </ul> <p>Any findings and realized savings should be documented to inform future Benefit Plan design.</p>
#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.
<b>Not Fully Implemented</b>	
#1	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

	<p>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>
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**(9) Report Title: Employee Health Benefits Fraud Involving a Medical Spa, 2020**

No.	Recommendation
<b>Fully Implemented and Closed</b>	
#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.
#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.
#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.
<b>No Longer Applicable and Closed</b>	
#2	City Council request the Director, Pension, Payroll and Employee Benefits, undertake extra verification procedures to examine health claims coming from health spas.
<b>Not Fully Implemented</b>	
#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.

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

No.	Recommendation
<b>Fully Implemented and Closed</b>	
#2	<p>City Council request the Director, Purchasing and Materials Management review and revise quality assurance procedures including:</p> <p>a. Taking a risk-based approach to selecting Departmental Purchase Order files for review.</p>

	<p>b. Adjusting sample sizes to a manageable level, to allow for a balance between the sufficiency and timeliness of file reviews.</p> <p>c. Tracking and monitoring the progress and compliance of divisions.</p>
#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.

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

No.	Recommendation
<b>Fully Implemented and Closed</b>	
#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> <p>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;</p> <p>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.</p>
#3	<p>City Council request the Manager, Fair Wage Office, to implement processes to ensure that:</p> <p>a. All back-wages are accurately calculated;</p> <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.
#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.
<b><i>No Longer Applicable and Closed</i></b>	
#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.

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

No.	Recommendation
<b><i>Fully Implemented and Closed</i></b>	
#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 Management Division should be reviewed in a timely manner and contract target values be amended, where required, before additional funds are committed.
#11	City Council request the General Manager, Fleet Services, to take the lead in: <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	City Council request the General Manager, Fleet Services, to develop processes: <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.

## Attachment 2

#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.
#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.
<b>Not Fully Implemented</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.
#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.
#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.

### (13) Report Title: Improving Controls Over Property Tax Assessments and Payment in Lieu of Taxes, 2015

No.	Recommendation
<b>Fully Implemented and Closed</b>	
#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.
<b>Not Fully Implemented</b>	
#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.

### (14) Report Title: Audit of Water Billing and Collection – Phase I: Overdue Water Account Collections Require Strengthening, 2016

No.	Recommendation
<b>Fully Implemented and Closed</b>	
#2	City Council request the Director, Revenue Services, to develop a report to identify missing information in water accounts and ensure accounts are updated.



#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.
#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.
#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.
<b>Not Fully Implemented</b>	
#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.
#13	City Council request the Director, Revenue Services, to review existing outstanding balances for inactive accounts and develop a strategy to collect these accounts.

**(15) Report Title: Audit of Water Billing and Collection – Phase II: Part 1 – Incorrect Vacant Land Status Properties Reduces City’s Property Tax Revenue, 2016**

No.	Recommendation
<b>Fully Implemented and Closed</b>	
#2	City Council request the Director, Revenue Services and the Chief Building Official develop exception reports to monitor the classification status of vacant land properties, such as: <ul style="list-style-type: none"> <li>a. Reports identifying properties with completed construction still coded as vacant land.</li> </ul>

	b. Reports of properties with open permits coded as vacant land and consuming water.
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**(16) Report Title: Children's Services Division: Opportunities to Achieve Greater Value for Child Care from Public Funds, 2018**

No.	Recommendation
<b>Fully Implemented and Closed</b>	
#2	<p>City Council request the General Manager, Children's Services, 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; and</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 Children's Services.</li> </ul>
#5	<p>City Council request the General Manager, Children's Services, 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; and</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, to improve the current measures to ensure sufficient and timely supervisory review of files that are approved for child care fee subsidies.</p>
#15	<p>City Council request the General Manager, Children's Services, 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.</p>
#17	<p>City Council request the General Manager, Children's Services, to collaborate with the General Manager, Toronto Employment and Social Services and the General Manager, Shelter Support and Housing Administration, 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.</p>
#19	<p>City Council request the General Manager, Children's Services, 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.</p>
<b>Not Fully Implemented</b>	

No.	Recommendation
#10	<p>City Council request the General Manager, Children's Services, 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; and</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, 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>
#12	<p>City Council request the General Manager, Children's Services, to ensure adequate controls are in place to monitor and recover overpayments related to child care fee subsidies.</p>
#14	<p>City Council request the General Manager, Children's Services, 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.</p>
#18	<p>City Council request the General Manager, Children's Services Division, to report back on the need to continue the Assessment for Quality 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 Assessment for Quality program.</p>

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

No.	Recommendation
<b>Fully Implemented and Closed</b>	
#1	<p>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.</p>
#5	<p>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.</p>
#6	<p>City Council request the Director, Court Services, in consultation with the City Solicitor, to:</p> <ul style="list-style-type: none"> <li>a. review the feasibility of obtaining updated debtor information by matching against or tracing to other sources, such as City or provincial databases; and</li> <li>b. implement processes to use, wherever possible, the updated debtor information to pursue collection of debts.</li> </ul>

## Attachment 2

#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	City Council request the Director, Court Services, to: <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	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: <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> <li>c. the results of its efforts to collect defaulted fines during the year compared to objectives or recovery targets; and</li> <li>d. the remaining balance of unpaid fines.</li> </ul>
<b>Not Fully Implemented</b>	
#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	City Council request the Director, Court Services, to:

	<p>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</p> <p>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.</p>
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**(18) Report Title: Toronto Business Improvement Areas (BIAs) Accounts Payable Fraud Investigation, 2021**

No.	Recommendation
<b>Fully Implemented and Closed</b>	
#1	<p>City Council request the General Manager, Economic Development and Culture, to improve existing training of Business Improvement Area Board members to:</p> <p>a. ensure that all Business Improvement Area Board members be provided with the opportunity to receive relevant training in relation to strengthening financial governance, internal controls and fraud prevention for Business Improvement Areas; and</p> <p>b. consider leveraging Internal Audit to help review key financial controls in support of Business Improvement Areas and provide support and/or guidance in this area.</p>
#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	<p>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.</p>

**(19) Toronto Building - Improving the Quality of Building Inspections, 2014**

No.	Recommendation
<b>No Longer Applicable and Closed</b>	
#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>

#10	City Council request the Chief Building Official and Executive Director review the current quality assurance process and take steps to ensure City-wide inspection practices are consistent and comply with established Divisional standards.
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**(20) Report Title: Toronto Building Division – Strengthening System Controls to Safeguard Cash Receipts, 2017**

No.	Recommendation
<b>Not Fully Implemented</b>	
#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</p> <p>c. developing refund authorizing limits for various level of staff in accordance with the City's Financial Signing Authority Schedule.</p>
#2	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.
#3	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.

**(21) Report Title: Toronto Building Division: Conditional Permits, 2017**

No.	Recommendation
<b>Fully Implemented and Closed</b>	
#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> <p>a. include requirements for the retention of appropriate documentation in support of decisions related to the issuance of Conditional Permits.</p> <p>b. ensure management scrutiny and approval of significant deviations from policy and standard practice are documented.</p> <p>c. include guidelines to assist staff in making assessments of claims of unreasonable delays in construction.</p>
#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> <p>a. instructing staff to stop inviting conditional permit applications, or</p> <p>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.</p>
#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.

<b><i>No Longer Applicable and Closed</i></b>	
#9	City Council request the Chief Building Official & Executive Director, Toronto Building Division to periodically report to Council providing information as to timing of conditional permits relative to changes in development charges, extent, and impact of conditional permits issued.
#16	City Council request the Chief Building Official & Executive Director, Toronto Building Division to review, in consultation with the City Solicitor, the General Manager, Parks, Forestry & Recreation Division, and other appropriate City Divisions, the provisions of the Municipal Code related to the collection of Parkland Levies and propose any changes necessary.

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

<b>No.</b>	<b>Recommendation</b>
<b><i>Fully Implemented and Closed</i></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.
#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.



**(23) Installation and Maintenance of Traffic Signs Contract - Follow up on Complaints Received, 2022**

No.	Recommendation
<b>Fully Implemented and Closed</b>	
#1	City Council request the General Manager, Transportation Services to ensure the following for the upcoming contract:  a. the vendor is required to document streets patrolled for non-site travel time; and  b. the vendor is required to submit a daily log of activities to be performed.
#2	City Council request the General Manager, Transportation Services to ensure that all areas of improvement identified through the complaints are incorporated into the upcoming contract.
#3	City Council request the General Manager, Transportation Services to report back to the Audit Committee by the end of third quarter of 2023 on the outcome of the review by the Corporate Compliance Unit in Transportation Services on the initial Internal Audit recommendations.

**(24) Report Title: Cost Benefits of Extended Warranties for Construction Projects are Unknown, 2014**

No.	Recommendation
<b>Not Fully Implemented</b>	
#3	City Council request the City Manager develop warranty documentation standards and reports to improve information tracking and communication between staff.

**(25) Report Title: Service Efficiency Consultants Studies - Extent of Value for Money From Studies Has Not been Clearly Demonstrated, 2015**

No.	Recommendation
<b>Not Fully Implemented</b>	
#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.

**(26) Report Title: 2019 Annual Report on the Fraud and Waste Hotline**

No.	Recommendation
<b>Fully Implemented and Closed</b>	
#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.

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

No.	Recommendation
<b>Not Fully Implemented</b>	
#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.

**(28) Improving the Administration of City Training Programs, 2015**

No.	Recommendation
<b>Fully Implemented and Closed</b>	
#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.