

**RECOMMENDATIONS REPORTED BY MANAGEMENT AS FULLY
IMPLEMENTED AND NOT VERIFIED BY THE AUDITOR GENERAL AS
OF APRIL 30, 2024**

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

No.	Recommendation
#1	<p>City Council request the Chief Purchasing Officer to work with the Controller to:</p> <ul style="list-style-type: none"> a. standardize and refine product purchases across divisions; b. capture data to track usage and compare against the goods and services specified in the contract; c. expand data analytics to centrally monitor and analyze expenditures as part of the contract management and payment process; d. develop a reporting process to identify large deviations in goods purchased, from the goods specified in contracts, documenting the reasons for the deviation, and estimating the financial impact.

Report Title: Obtaining the Best Value Through the Use of Vendor Rosters, 2017

No.	Recommendation
#1	<p>City Council request the Director, Purchasing and Materials Management, to:</p> <ul style="list-style-type: none"> a. provide clear guidance on roster design, unless there is an overriding consideration otherwise, vendor selection methods that prioritize cost should be used; and b. update the Buyer review process for rotational rosters, such as including verification of how a vendor was selected, and that prices charged match the original submissions made to the Request for Expression of Interest. <p>Recommendation Category: High Priority</p>
#2	<p>City Council request the Director, Purchasing and Materials Management, to provide guidance in its Roster Procedure on the use of different evaluation criteria during the roster qualification process.</p> <p>Recommendation Category: High Priority</p>
#3	<p>City Council request the Director, Purchasing and Materials Management, to ensure Buyers provide adequate oversight of the roster qualification process, including a review of the evaluation outcome and documenting the decision process and rationale for deviations from the terms in the call document.</p> <p>Recommendation Category: High Priority</p>
#4	<p>City Council request the Director, Purchasing and Materials Management, to review current roster processes and make adjustments where necessary to ensure that controls developed in</p>

	<p>Purchasing and Materials Management's Unbalanced Bidding procedure are also implemented in all applicable areas of roster activity.</p> <p>Recommendation Category: High Priority</p>
#5	<p>City Council request the Director, Purchasing and Materials Management, to develop clear guidelines regarding contractor/subcontractor relationships within a roster, including the need for disclosure, responsibility for monitoring and analysis, and the resolution process when potential conflicts of interest are identified.</p> <p>Recommendation Category: High Priority</p>
#6	<p>City Council request the Director, Purchasing and Materials Management, to review controls relating to rosters with unique circumstances such as the ones held by the Environment and Energy Division, and ensure that there is sufficient oversight over its purchasing activity, in particular the bid receipt and evaluation process.</p> <p>Recommendation Category: High Priority</p>
#7	<p>City Council request the Director, Purchasing and Materials Management, to ensure that the required control processes as specified in its Roster Procedure are consistently implemented and that staff are appropriately following up on any issues identified; where it is determined that a control is not practical or not working as intended, the Procedure should be reviewed and amended where needed.</p> <p>Recommendation Category: High Priority</p>
#8	<p>City Council request the Director, Purchasing and Materials Management, to review the roster management objectives and information requirements to identify opportunities for improving efficiencies and maximizing the use of rosters by divisional staff, including a consideration of:</p> <ul style="list-style-type: none"> a. developing a reporting process on the roster program's overall activities; b. publishing and maintaining an accurate list of active rosters available to City staff; c. simplifying input requirements for the roster Master List; and d. revising the quarterly reporting process. <p>Recommendation Category: High Priority</p>

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

No.	Recommendation
#7	<p>City Council request the Deputy City Manager and Chief Financial Officer, the Director, Financial Planning, and the Chief Information Officer to ensure that upon project completion, a final "close-out" report is submitted to City Council. Such reports should include comparisons of budget to actual timelines, costs, actual benefits achieved and where applicable, a description of anticipated benefits not realized.</p> <p>Recommendation Category: High Priority</p>

Report Title: Auditor General’s Review of Toronto Water Billing and Collections – Phase II: Water Billing and Water Meter Management Controls Require Strengthening, 2017

No.	Recommendation
#4	<p>City Council request the General Manager, Toronto Water, to coordinate with Toronto Building and explore opportunities for shared services relating to construction permit status reporting and water meter verification during building inspections.</p> <p>Recommendation Category: High Priority</p>

Report Title: Municipal Grants - Improving the Community Partnership and Investment Program, 2013

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

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

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

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

No.	Recommendation
#7	<p>City Council request the General Manager, Parks, Forestry and Recreation to:</p> <ul style="list-style-type: none"> a. analyze why certain crews report parked vehicles at a higher frequency or longer duration than other crews and implement measures to reduce related downtime; b. request crews to submit geo-tagged photos of the location of parked vehicles obstructing work at the time these obstructions occur; and Urban Forestry Forepersons should reconcile

	<p>reported parked car time to the submitted evidence of the obstruction when they review and sign off on daily logs; and</p> <p>c. expedite how the Division will minimize downtime related to parked vehicles obstructing work from proceeding, temporarily directing, until this issue can be properly addressed, tree maintenance crews to carry on to the next tree location if they cannot gain access and then return when parking enforcement and towing can be arranged; and Urban Forestry management should monitor whether there is any improvement to operational efficiency when taking this action.</p> <p>Recommendation Category: High Priority</p>
--	---

Report Title: Part 1 of the Audit of Emergency Shelters: A Focus on Case Management, 2022

No.	Recommendation
#1	<p>City Council request the General Manager, Shelter, Support and Housing Administration, in consultation with key stakeholders including shelter providers, to review and update the Toronto Shelter Standards and shelter provider operating agreements, in order to clarify the City's minimum expectations related to, but not limited to, the following areas:</p> <p>a. the extent to which shelter providers must use the City's homelessness and housing information system to record case management activities;</p> <p>b. case notes, documentation, or other records on the client's "service plan", "financial plan", and "housing plan", that shelter staff (case workers) are required to record in the City's homelessness and housing information system to ensure there is a complete record of service provided to clients, and to facilitate information sharing in support of continuity of approach or care going forward; and</p> <p>c. standardized processes and tools that can be used to support consistent adoption of good practices for case management by all shelter providers to engage clients in developing individualized goals and making an ongoing commitment to work towards achieving those goals and housing outcomes.</p>
#3	<p>City Council request the General Manager, Shelter, Support and Housing Administration to:</p> <p>a. conduct cost-benefit analysis on creating a permanent housing solution, potentially in situ, for seniors and others with significant physical and mental health support needs, including the potential for converting shelter programs for long-term shelter clients who require significant physical and mental health supports, into permanent supportive housing or long-term care facility; and</p> <p>b. seek to have any long-term shelter programs with characteristics of a long-term care home designated as such, with ongoing and sustainable funding requested from the Province to operate the facility as a long-term care home specializing in providing appropriate primary health care, harm reduction, overdose prevention and mental health case management services for people experiencing homelessness.</p>
#4	<p>City Council request the General Manager, Shelter, Support and Housing Administration to ensure all eligible shelter clients are added to the City's centralized social housing waiting list system and are designated priority status applicants for faster access to social housing and rent geared-to-income assistance.</p>

	Recommendation Category: High Priority
#6	<p>City Council request the General Manager, Shelter, Support and Housing Administration to:</p> <p>a. establish expectations, targets and outcomes for post-housing follow-up support services;</p> <p>b. clarify in the Toronto Shelter Standards and shelter and homelessness service provider operating agreements who is responsible for post-housing follow-up and the City's minimum expectations related to the nature, extent, and timing of follow-up activities, as well as documentation requirements of post-housing follow-up services within the City's homelessness and housing information system to support continuity of approach or care and improve outcomes; and</p> <p>c. determine the funding requirements and sources to adequately support shelter and homelessness service providers to deliver the necessary post-housing follow-up services.</p>
#12	<p>City Council request the General Manager, Shelter, Support and Housing Administration, in consultation with the Executive Director, Housing Secretariat, to:</p> <p>a. continue to look for ways to accelerate the "pivot to housing" and increase the stock of affordable permanent housing options;</p> <p>b. work with shelter providers to develop service plans including housing plans, and financial plans that help to prioritize people experiencing chronic homelessness for permanent housing opportunities that arise from the "pivot to housing"; and</p> <p>c. complete a detailed analysis of cost savings from the "pivot to housing" and how funding from efficiencies and cost avoidance can be best redirected towards providing more wraparound supports which help people to be more successful at staying in permanent housing.</p>

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

No.	Recommendation
#1	<p>City Council request the General Manager, Shelter, Support and Housing Administration, in consultation with the Controller, to develop an internal control framework to effectively manage hotel contracts being used to provide emergency shelter services; such internal control framework to include the following measures:</p> <p>a. clear policies and procedures that define the roles and responsibilities for both internal and third-party program staff as well as program support staff who review invoices and authorize payments for hotel shelter services; and</p> <p>b. perform periodic reviews to verify that key contract monitoring, and management controls are operating effectively.</p>
#3	<p>City Council request the General Manager, Shelter, Support and Housing Administration, in consultation with the City Solicitor, to review the express terms of hotel contracts and to communicate to applicable hotel operators to stop invoicing for charges not in compliance with the express terms of the contracts.</p>

	Recommendation Category: High Priority
#5	City Council request the General Manager, Shelter, Support and Housing Administration to ensure that, going forward, invoices are appropriately reviewed such that payments are only authorized for charges that are in accordance with the express terms of the contract.
#6	City Council request the General Manager, Shelter, Support and Housing Administration, in consultation with the City Solicitor, to ensure that hotel contracts clearly describe the applicable charges for the services being delivered and clarify if other charges such as gratuities and other surcharges or fees should be excluded from payment where not described in the contract. Recommendation Category: High Priority
#8	City Council request the General Manager, Shelter, Support and Housing Administration to review all invoice charges in addition to hotel rooms (such as printer fees, storage costs), to see if there are more cost-effective options for addressing the operational requirement needed to operate emergency shelter programs in hotels. Recommendation Category: High Priority
#9	City Council request the General Manager Shelter, Support and Housing Administration, in consultation with the Corporate Real Estate Management Division, to: a. implement processes to support the Division's ability to enforce the contract requirements related to repairs of any damages caused by the City's occupancy of hotels; and b. ensure the appropriate review of charges by hotels for damages prior to authorizing payments to ensure the charges are in accordance with the express terms of contract. Recommendation Category: High Priority
#13	City Council request the General Manager, Shelter, Support and Housing Administration to review the cost-effectiveness of the portfolio of contracted hotels, using reliable data to assess the demand for shelter beds and any need to open up more rooms or alternatively reduce the number of rooms the City is purchasing.
#14	City Council request the General Manager, Shelter, Support and Housing Administration to ensure the Shelter, Support and Housing Administration Division: a. keeps the Infection Prevention and Control manual for shelters settings up-to-date and available to all shelter service providers; b. monitors shelter service providers' Infection Prevention and Control plans are up-to-date and that Infection Prevention and Control principles and procedures are properly and consistently being implemented at each shelter on an ongoing basis to reduce the risk of spreading any infection in the shelter system; c. on an ongoing and regular basis, obtains independent assessments of Infection Prevention and Control procedures in place to effectively prevent, detect, and manage outbreaks, in consultation with the Medical Officer of Health or third-party Infection Prevention and Control specialist and works with shelter service providers to remedy areas that may require improvement for each facility and/or agency; and d. reports transparently to City Council, through the Economic and Community Development Committee, on Infection Prevention and Control areas requiring improvement, including

	<p>corrective action plans to strengthen Infection Prevention and Control measures in the shelter system.</p> <p>Recommendation Category: High Priority</p>
#15	<p>City Council request the General Manager, Shelter, Support and Housing Administration, in consultation with Accounting Services Division and the City Solicitor, to review and determine the accurate and consistent application of Harmonized Sales Tax on hotel services when the City is leasing space for emergency shelter on a long-term basis; such review to include:</p> <ul style="list-style-type: none"> a. determining if room, meal, or any other relevant services being provided are exempt from the Harmonized Sales Tax; b. determining if the City can obtain a recovery or rebate of the Harmonized Sales Tax already paid, should it be determined that the services are exempt; and c. providing direction to hotel operators for emergency shelter services on the expected treatment for the Harmonized Sales Tax going forward. <p>Recommendation Category: High Priority</p>

Report Title: Safeguarding Rent-Geared-to-Income Assistance: Ensuring Only Eligible People Benefit, 2019

No.	Recommendation
#1	<p>City Council request the General Manager, Shelter, Support and Housing Administration Division, to ensure all rent-geared-to-income households identified by the Auditor General as having potential eligibility issues are appropriately reviewed.</p> <p>Recommendation Category: High Priority</p>

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

No.	Recommendation
#1	<p>City Council request the Chief Engineer and Executive Director, Engineering and Construction Services, to strengthen processes and monitoring measures to ensure that:</p> <ul style="list-style-type: none"> a. inspections for verifying substantial performance and for identifying deficiencies during the warranty period are conducted in a timely manner; b. appropriate deficiency lists are prepared and forwarded to the contractor in a timely manner; c. estimated value of all defective and remaining work is documented; d. rectification of deficiencies is followed up in a timely manner; e. documentation of all follow-up work is retained in the contract files; and f. rectification work is inspected, and signed-off as completed by the project leader.

	Recommendation Category: High Priority
#2	<p>City Council request the Chief Engineer and Executive Director, Engineering and Construction Services, to update existing procedures within the Engineering and Construction Services Capital Works Procedures Manual to ensure that project staff conduct a formal comprehensive assessment of estimated value of defective and remaining work to determine if the criteria for substantial performance prescribed in the Construction Act are met.</p> <p>Recommendation Category: High Priority</p>
#3	<p>City Council request the Chief Engineer and Executive Director, Engineering and Construction Services, in consultation with Insurance and Risk Management, to ensure existing procedures for obtaining appropriate insurance and bonding extensions where required, are correct and are being correctly implemented.</p> <p>Recommendation Category: High Priority</p>

Report Title: Engineering and Construction Services - Phase Two: Construction Contract Change Management Controls Should Be Strengthened, 2019

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

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

No.	Recommendation
#1	<p>City Council request the Executive Director, Municipal Licensing and Standards to:</p> <ul style="list-style-type: none"> a. review and, where appropriate, amend individual and organizational performance objectives particularly those pertaining to emergency complaints.

	<p>b. develop a quality assurance program to ensure that there is an ongoing review of staff's performance against objectives.</p> <p>c. ensure that appropriate action is taken to address performance which does not meet the established standard.</p> <p>Recommendation Category: High Priority</p>
#2	<p>City Council request the Executive Director, Municipal Licensing and Standards to:</p> <p>a. develop and document organizational expectations for recording the progress and closure of investigations.</p> <p>b. develop a management oversight process to ensure that policies and procedures and expectations are complied with. Particular emphasis be placed on the review of all emergency related complaints. The oversight process include appropriate levels of documentation and evidence of supervisory approval.</p> <p>c. develop a process to ensure that investigations are assigned to appropriate staff with particular emphasis on reallocating files from staff who are absent for significant periods of time.</p> <p>Recommendation Category: High Priority</p>

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

No.	Recommendation
#2	<p>City Council request the General Manager, Fleet Services and the Chief Transformation Officer to consult with City Divisions with major fleet intensive contracts, to determine if there is any opportunity to realize savings by taking advantage of bulk fuel purchase agreements and report to the Government Management Committee.</p> <p>Recommendation Category: High Priority</p>
#3	<p>City Council request the General Manager, Solid Waste Management Services to establish a defined process to conduct and document the basis for developing contract contingency amounts or percentages.</p> <p>Recommendation Category: High Priority</p>
#13	<p>City Council request the General Manager, Solid Waste Management Services to:</p> <p>a. reallocate the costs grouped together and incorrectly booked under Miscellaneous Contingency to their correct contract line items;</p> <p>b. enter the correct contract number for the monthly guaranteed minimum landfill fee payments in the Interface system to link them to the SAP contract;</p> <p>c. correct the line item coding for the transferred transactions impacted by the change to the Engineering Consulting contract;</p>

	<p>d. once the coding corrections have been made, review the contract spending to date to ensure contract line items are not over-spent; and</p> <p>e. improve and monitor the accuracy of coding of contract line items.</p> <p>Recommendation Category: High Priority</p>
#14	<p>City Council request the General Manager, Solid Waste Management Services to:</p> <p>a. ensure all change order requests are supported by appropriate documentation and approved at the staff level and timeframe required by the Division's procedures;</p> <p>b. implement additional review and approval by Solid Waste Management Services senior management for change order requests submitted after the work is completed; and</p> <p>c. enhance the change order log to include key information related to each change order. This log should be analyzed and used to inform the scope of work for future contracts.</p> <p>Recommendation Category: High Priority</p>
#15	<p>City Council request the General Manager, Solid Waste Management Services to:</p> <p>a. comply with the approved procurement policy and obtain the necessary quotes for purchases over \$3,000.00; and</p> <p>b. obtain vendor and subcontractor quotes with sufficient details to enable reasonable evaluation of quantities and pricing for labour, materials, and equipment. Quotes should be dated.</p> <p>Recommendation Category: High Priority</p>
#16	<p>City Council request the General Manager, Solid Waste Management Services to:</p> <p>a. conduct a thorough review with the contractors to properly understand and apply markups in change order work; and</p> <p>b. use a risk-based approach to review invoices related to past change orders to determine if markups were properly applied and to recover any overpaid amounts immediately.</p> <p>Recommendation Category: High Priority</p>
#18	<p>City Council request the General Manager, Solid Waste Management Services to:</p> <p>a. develop an operational manual that outlines key processes and controls, taking into consideration the various stakeholders involved in activities and contract requirements; and</p> <p>b. establish a set of key performance metrics to track and monitor site performance.</p> <p>Recommendation Category: High Priority</p>

Report Title: Improving the Effectiveness of the Basement Flooding Protection Subsidy Program, 2017

No.	Recommendation
#1	<p>City Council request the General Manager, Toronto Water, to periodically review:</p> <ul style="list-style-type: none"> a. the Basement Flooding Protection Subsidy Program's objectives, intended outcomes and the value of the Program; b. how long the Subsidy Program should continue to be made available to the public and whether the funds and administrative resources should be repurposed to fund other areas of high priority for Toronto Water; and c. whether potential changes to the subsidy amount and the eligibility conditions are required. <p>Recommendation Category: High Priority</p>
#2	<p>City Council request the General Manager, Toronto Water, to establish Program milestones and performance measures based on the level of subsidy awareness achieved or expected timelines for phasing out the Subsidy Program as stages of infrastructure projects are completed.</p> <p>Recommendation Category: High Priority</p>
#3	<p>City Council request the General Manager, Toronto Water, to periodically track and analyze data on reported basement flooding incidents against data related to the Basement Flooding Protection Subsidy Program to:</p> <ul style="list-style-type: none"> a. identify whether homeowners directly impacted by basement flooding are participating in the Subsidy Program; b. assess if the Subsidy Program has played a worthwhile and effective role in preventing basement flooding in the City; and c. determine recurring trends, emerging issues and training needs. <p>Recommendation Category: High Priority</p>
#4	<p>City Council request the General Manager, Toronto Water, to establish an ongoing quality control process to identify and correct errors and omissions including system-based controls to validate data entry and protect key fields in the Residential Database.</p> <p>Recommendation Category: High Priority</p>
#5	<p>City Council request the General Manager, Toronto Water, to evaluate the costs and benefits of implementing an online application process for the Basement Flooding Protection Subsidy Program and maintaining electronic copies of subsidy application documentation in the Database.</p> <p>Recommendation Category: High Priority</p>
#6	<p>City Council request the General Manager, Toronto Water, to review and clarify certain eligibility conditions of the Basement Flooding Protection Subsidy Program and assessment processes and ensure staff are appropriately trained on any revisions.</p>

	Recommendation Category: High Priority
#7	<p>City Council request the General Manager, Toronto Water, to establish a reasonable timeframe for applicants to submit outstanding information and deny Basement Flooding Protection Subsidy Program applications not meeting this requirement.</p> <p>Recommendation Category: High Priority</p>
#8	<p>City Council request the General Manager, Toronto Water, to:</p> <ul style="list-style-type: none"> a. implement a risk-based approach to selecting sump pump installations for internal verification by Toronto Water staff; and b. evaluate the benefits of requesting all homeowners to submit photographs with their Basement Flooding Protection Subsidy Program applications. <p>Recommendation Category: High Priority</p>

Report Title: Audit of Winter Road Maintenance Program - Phase One: Leveraging Technology and Improving Design and Management of Contracts to Achieve Service Level Outcomes, 2020

No.	Recommendation
#1	City Council request the General Manager, Transportation Services Division, to fully utilize the GPS technology available, which includes real-time exception reports, notifications, and route completion and performance reports, to better monitor contractor performance.
#5	City Council request the General Manager, Transportation Services Division, to ensure staff use GPS information and reporting to monitor route completion, departure and return times, late starts, excessive stop times, and vehicle locations for operational as well as standby purposes, and assess liquidated damages where applicable.
#7	City Council request the General Manager, Transportation Services Division, to improve how it documents and tracks vehicle breakdowns and the deployment of spare vehicles.
#8	<p>City Council request the General Manager, Transportation Services Division, to:</p> <ul style="list-style-type: none"> a. ensure all vehicles, including spares, are properly marked with vehicle identification numbers, b. conduct daily physical verification of contractor vehicles on standby, including spares, and document and compare the observations to contractor standby logs, and c. require the contractor to obtain prior approval from the contract administrator when a vehicle needs to go off-site for any reason and document the expected return date.
#9	<p>City Council request the General Manager, Transportation Services Division, to:</p> <ul style="list-style-type: none"> a. improve documentation of assigned routes (and kilometers) and completed routes by contractor, as well as ensure explanations are documented for when routes are not fully completed, and

	<p>b. examine the cases where routes do not appear to be completed for potential valid operational reasons and evaluate whether related issues need to be addressed.</p>
#11	<p>City Council request the General Manager, Transportation Services Division, to reassess and document the rationale for liquidated damages amounts in the next contract cycle taking into account past claims against the City and other potential losses, to ensure that the liquidated damages amounts are fair and supportable.</p>
#13	<p>City Council request the General Manager, Transportation Services Division, to establish a formal process to:</p> <ul style="list-style-type: none"> a. ensure GPS devices are installed and functioning in all contractor vehicles, including spares; b. track all GPS devices and monitor them regularly to ensure the devices are functioning properly; c. periodically reconcile GPS billings; d. monitor and ensure GPS functionality issues are being reported to the GPS vendor and repaired on a timely basis; and e. monitor the calibration and functionality of salt spreaders.
#14	<p>City Council request the General Manager, Transportation Services Division, to:</p> <ul style="list-style-type: none"> a. develop a policy and procedure manual for winter operations, including best practices for contract management, and best practices for assessing and charging liquidated damages; b. standardize processes and forms for monitoring contractor performance and for assessing and charging liquidated damages; and c. ensure staff verify and review contractors' operating and standby logs, using GPS data, for accuracy of timing and services provided before approving payment.
#18	<p>City Council request the General Manager, Transportation Services Division, to ensure that the management and payment for services is consistent with the express terms of the contract for the next contract cycle.</p> <p>Recommendation Category: High Priority</p>
#20	<p>City Council request the General Manager, Transportation Services Division, to:</p> <ul style="list-style-type: none"> a. develop meaningful Key Performance Indicators (KPIs) to measure the achievement of Council approved service levels; b. develop performance metrics for the next contract cycle to measure and monitor contractor performance; c. improve processes and documentation to have relevant and readily available information to measure the KPIs; and d. publicly report on the KPIs on at least an annual basis.
#21	<p>City Council request the General Manager, Transportation Services Division, to work with the GPS vendor to configure the:</p>

	<p>a. route completion report to provide accurate information, and develop other GPS reports for measuring contractor performance and service levels; and</p> <p>b. GPS system's geofencing feature to monitor contractors' adherence to their designated routes.</p>
#22	City Council request the General Manager, Transportation Services Division, to analyze legal claims information and 311 service requests on a regular basis to provide additional indicators of where contractor performance needs closer monitoring.

Report Title: Winter Road Maintenance Program – Phase 2 Analysis: Deploying Resources, 2021

No.	Recommendation
#4	City Council request the General Manager, Transportation Services to use the data from its Toronto Maintenance Management System database to measure and monitor contractor performance, analyze operational trends, and inform decision-making.

Report Title: Audit of City Cleaning Services - Part 1: Opportunities to Control Costs, Improve Productivity and Enhance Quality of Cleaning Services, 2016

No.	Recommendation
#1	<p>City Council request the General Manager, Facilities Management to ensure all current cleaning routines, as well as any future adjustments to cleaning routines, are benchmarked with industry standard cleaning times.</p> <p>Recommendation Category: High Priority</p>
#3	<p>City Council request the General Manager, Facilities Management to validate the available measurements in accordance with the established corporate procedure.</p> <p>Recommendation Category: High Priority</p>
#4	<p>City Council request the General Manager, Facilities Management to:</p> <p>a. Implement a process to ensure that a complete and accurate inventory of City facilities receiving custodial services is centrally maintained.</p> <p>b. Ensure the centralized data source includes all relevant information, including labour costs, to effectively monitor performance of custodial services and support operating decisions made by executive management as well as operational managers and supervisors.</p> <p>c. Establish a protocol for ensuring data is kept accurate and up-to-date for each City facility.</p> <p>Recommendation Category: High Priority</p>
#5	<p>City Council request the General Manager, Facilities Management to effectively workload each City facility receiving cleaning services, either in-house or contracted. Such undertaking to include actions to:</p> <p>a. ensure accurate operational data is available.</p>

	<p>b. workload each facility by applying current industry standard cleaning times and tasks.</p> <p>c. schedule the cleaning workforce in accordance with the estimated workload.</p> <p>Recommendation Category: High Priority</p>
#8	<p>City Council request the General Manager, Facilities Management to ensure that appropriate operational planning for cleaning services is performed to ensure workloads are based on a reasonable estimation of the productive labour hours of the workforce.</p> <p>Recommendation Category: High Priority</p>

Report Title: Real Estate Services Division - Restore Focus on Union Station Leasing, 2017

No.	Recommendation
#1	<p>City Council request the Chief Corporate Officer to:</p> <p>a. determine the City's measurements at Union Station (as at January 1, 2010) and assess the impact of significant changes to the following measurements for each year after 2010:</p> <ol style="list-style-type: none"> 1. rentable area (occupied and vacant); 2. common areas and facilities; 3. common use equipment; 4. areas used for municipal purposes; and 5. areas under construction. <p>b. ensure that current measurements are maintained and used for annual settlement purposes.</p> <p>Recommendation Category: High Priority</p>
#8	<p>City Council request the Chief Corporate Officer to ensure the estimated Union Station operating costs are calculated annually and each occupant is notified of their required monthly installment payment towards rents and recoveries.</p> <p>Recommendation Category: High Priority</p>
#11	<p>City Council request the Chief Corporate Officer, in consultation with the Financial Planning Division, to develop and implement a comprehensive financial model to annually evaluate the financial performance of the commercial operations in Union Station.</p> <p>Recommendation Category: High Priority</p>
#12	<p>City Council request the Chief Corporate Officer to develop and implement a cost allocation model that clearly defines how annual operating costs associated with different areas of Union Station will be allocated to and recovered from the Station's occupants.</p> <p>Recommendation Category: High Priority</p>
#13	<p>City Council request the Chief Corporate Officer to determine the proportionate share of property taxes payable by each occupant at Union Station relative to the annual property tax bill.</p>

	Recommendation Category: High Priority
--	---

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

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

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

No.	Recommendation
#1	<p>City Council request the General Manager, Fleet Services Division, to take the necessary steps to shorten vehicle and equipment downtime and achieve the downtime target set out in the Division's 2016 Alternate Service Delivery model report.</p> <p>Recommendation Category: High Priority</p>
#2	<p>City Council request the General Manager, Fleet Services Division, to take steps to improve its preventive maintenance ratio to reduce overall fleet maintenance cost.</p> <p>Recommendation Category: High Priority</p>
#4	<p>City Council request the General Manager, Fleet Services Division, to explore ways that can help reduce vehicle downtime including an assessment of:</p> <p>a. internal staffing capacity to meet work demands;</p> <p>b. options that will help expedite service times for minor repairs, particularly for City yards with a large number of concentrated vehicles.</p> <p>Recommendation Category: High Priority</p>
#6	<p>City Council request the General Manager, Fleet Services Division, to review and address the logistics issues in procuring and approving contracted maintenance and repair services to reduce vehicle downtime. Steps to be taken should include:</p>

	<p>a. setting customer turnaround time target for responding to service request;</p> <p>b. clarifying vehicle delivery and return procedures, and providing additional guidance or communication to the divisions and garage staff;</p> <p>c. negotiating with vendors to expand shuttle service to designated City yards to facilitate direct transportation of vehicles to / from vendors where feasible;</p> <p>d. expediting the estimate approval process by Fleet staff;</p> <p>e. improving the ease of providing vehicle maintenance history to external vendors.</p> <p>Recommendation Category: High Priority</p>
#12	<p>City Council request the General Manager, Fleet Services Division, to provide additional guidance on the vendor audit process including target coverage, selection method, audit process, and results tracking, to ensure the consistency and effectiveness of the process.</p> <p>Recommendation Category: High Priority</p>
#13	<p>City Council request the General Manager, Fleet Services Division, to take steps to maximize warranty claims for parts and labour costs. Steps to be taken should include, but not be limited to:</p> <p>a. setting a performance target for warranty claims and periodically measuring warranty effort against the target;</p> <p>b. allocating appropriate staff resources to adequately review and monitor the parts supplier's administration of aftermarket part and labour warranty claims;</p> <p>c. making sure the warranty data in M5 are accurate and complete; d. providing training to Fleet maintenance staff on policies and procedures pertaining to warranty claims.</p> <p>Recommendation Category: High Priority</p>

Report Title: Fleet Services Operational Review Phase Two – Stronger Asset Management Needed, 2019

No.	Recommendation
#2	<p>City Council request the City Manager, in consultation with the General Manager, Fleet Services Division, to take steps to assess and where needed, address the vehicle replacement backlog to prevent expensive repairs towards the end of a unit's life span.</p>
#4	<p>City Council request the General Manager, Fleet Services Division, to take steps to improve the consistency and reliability of its decision-making process for vehicles at or near the end of life, including:</p> <p>a. Supplementing the lifecycle cost analysis with vehicle condition assessments (PMVs); and</p> <p>b. Revising the PMV form, process, timing and frequency of vehicle condition assessments to better inform asset replacement decisions.</p>

#17	<p>City Council request the General Manager, Fleet Services Division, to establish internal warranty claim submission and success rate targets, and to measure and report actual performance against these targets.</p> <p>Recommendation Category: High Priority</p>
-----	--

Report Title: Disaster Recovery Planning for City Computer Facilities, 2008

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

Report Title: Governance and Management of City Wireless Technology Needs Improvement, 2010

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

Report Title: Review of the City SAP Competency Centre, 2010

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

Report Title: Governance and Management of City Computer Software Needs Improvement, 2011

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

Report Title: Controls Over Telecommunication Expenses Need Improvement, 2014

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

Report Title: IT Infrastructure and IT Asset Management Review: Phase 1: Establishing an Information Technology Roadmap to Guide the Way Forward for Infrastructure and Asset Management, 2018

No.	Recommendation
#6	<p>City Council request the Chief Information Officer to develop and implement procedures to promote clarity in roles and responsibilities for creating, maintaining, and refreshing the Information Technology infrastructure roadmap.</p> <p>Recommendation Category: High Priority</p>

Report Title: Improvement Needed in Managing the City's Wireless Telecommunication Contracts, 2018

No.	Recommendation
#3	<p>City Council request the Chief Information Officer to evaluate business and administrative feasibility for the introduction of a Bring Your Own Device (BYOD) program for wireless phones at the City. This feasibility and program should be evaluated in consultation with the City Solicitor, the Chief Financial Officer, the Executive Director of Human Resources and any other stakeholder(s).</p> <p>Recommendation Category: High Priority</p>
#5	<p>City Council request the Chief Executive Officers of City Agencies and Corporations to consider and implement the recommendations relevant to their operations included in the following Auditor General's reports:</p> <ul style="list-style-type: none"> a. Toronto Transit Commission: Managing Telecommunication Contracts and Payments. b. Improvements Needed in Managing City's Wireless Telecommunication Contracts. <p>Recommendation Category: High Priority</p>

Report Title: Establishment of City Wide Cyber Security Breach Incident Management Procedures Required, 2019

No.	Recommendation
#1	<p>City Council request the City Manager, the Chief Information Officer and the City Clerk to coordinate and develop standard incident management procedures including communication protocols to address incidents involving cyber attacks/information breaches. The procedures and protocols should include:</p> <ul style="list-style-type: none"> a. Guidelines describing the sequence of actions that should take place as soon as staff become aware of a cyber attack/information breach incident. b. Communication protocols detailing key contact names, functions and contact information for staff to receive guidance. c. Reports to be completed by the affected organization, detailing the date of incident, systems affected, information compromised, and other relevant details. d. Communications to the media/public, where required, including privacy protocols. The incident management procedures and communication protocols should be liaised across the City, including agencies and corporations. <p>Recommendation Category: High Priority</p>

Report Title: Investigation into Allegations of Reprisal: Reprisal Not Found, But Lessons Learned, 2019

No.	Recommendation
#1	<p>City Council request the City Manager to include in performance appraisals of managers and supervisory staff an evaluation of whether they are giving accurate and timely feedback to staff who are not meeting expectations.</p>

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

No.	Recommendation
#1	<p>City Council request the Chief Technology Officer to enhance the management of cybersecurity and privacy risks, as part of its information technology project governance, by:</p> <ul style="list-style-type: none"> a. ensuring that cybersecurity and information privacy requirements and related budget are part of the acquisition, development, design, and testing phases of technology projects; and the Office of the Chief Information Security Officer and the City Clerk must review and endorse the requirements and budget allocated for cybersecurity and information privacy for all City technology initiatives, transformations, and procurements; b. ensuring that a process is in place to identify, analyze, and communicate all cybersecurity and information privacy risks to all stakeholders at each project phase through a documented risk mitigation plan; and the identified risks are either mitigated or formally accepted by the division head/project sponsor and communicated to the City's Senior Leadership Team before the system is launched;

	<p>c. ensuring that the remediation of open risks is completed within a specified timeline and are signed off by the division head/project sponsor before moving to the next project development stage; and</p> <p>d. identifying new or reallocated resource requirements required by the Office of the Chief Information Security Officer or the City Clerk needed to support the information technology project through its life cycle.</p> <p>City Council request the Chief Technology Officer to extend the actions in Part 1 above to existing in-progress technology projects and all future implementations.</p> <p>Recommendation Category: High Priority</p>
#2	<p>City Council request the Chief Technology Officer to enhance the City's incident response process by:</p> <p>a. ensuring that all incidents are logged in a consistent manner and addressed and communicated to the appropriate stakeholders in a timely manner;</p> <p>b. actively monitoring remediation actions and ensuring that processes are in place to test the post-remediation environment;</p> <p>c. coordinating with the City Clerk to integrate the privacy incident response process with the Office of the Chief Information Security Officer's Cyber Incident Response Plan and the Technology Services Division's Major Incident Management Process; and</p> <p>d. integrating the applicable sections of the Technology Services Division's Major Incident Management Process into the Office of the Chief Information Security Officer's Cyber Incident Response Plan.</p> <p>City Council request the Chief Technology Officer to consider the actions in Part 3 above in addition to the previous recommendation in the supplementary report (June 19, 2019) from the Auditor General headed "Establishment of City Wide Cyber Security Breach Incident Management Procedures Required" (Item 2019.AU3.12a).</p> <p>Recommendation Category: High Priority</p>
#3	<p>City Council request the Chief Technology Officer to enhance project governance by:</p> <p>a. ensuring that all projects fully comply with the Project Review Team gating approvals; and exceptions relating to cybersecurity and privacy must be reviewed by the Chief Information Security Officer and the City Clerk for a go/no-go decision;</p> <p>b. ensuring that project management gating criteria include a clear support transition plan when projects move from development to operations or from one stage to the next, depending on which project management methodology is used, such as Agile project management; and</p> <p>c. ensuring that project managers are trained in change management methodology.</p> <p>Recommendation Category: High Priority</p>
#4	<p>City Council request the Chief Technology Officer to:</p> <p>a. in coordination with the Chief Information Security Officer and the City Clerk, prioritize and direct resources to develop a training program for project managers and key staff involved in</p>

	<p>the implementation of technology initiatives to receive cybersecurity and information privacy training focused on managing technology projects; and</p> <p>b. conduct an assessment to determine the feasibility of extending this training program to major agencies and corporations.</p> <p>Recommendation Category: High Priority</p>
#5	<p>City Council request the Chief Technology Officer to enhance the project governance and project management framework by ensuring that:</p> <p>a. all stakeholders' roles and responsibilities are clearly defined and key stakeholders are involved from the pre-procurement stage;</p> <p>b. a clear support transition plan when a project is moved from development to operations at Gate 4, the last gate before the system is moved to operations;</p> <p>c. the Chief Information Security Officer and the City Clerk are part of the project steering committee for all key technology initiatives and transformations; and</p> <p>d. criteria are developed to determine projects with high risks that have not been mitigated prior to moving to production be escalated to the Senior Leadership Team; and the developed criteria should be shared with the City Manager for City-wide implementation.</p> <p>Recommendation Category: High Priority</p>

Report Title: City Needs to Improve Software License Subscription Tracking, Utilization and Compliance, 2021

No.	Recommendation
#3	<p>City Council request the Chief Technology Officer to consult with the City Solicitor to help ensure adequate clauses are included in all future software agreements to reduce potential liability in situations where the City of Toronto is not able to comply with the agreement.</p> <p>Recommendation Category: High Priority</p>

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

No.	Recommendation
#2	<p>City Council request the City Manager, in consultation with the Director, Affordable Housing Office, and the General Manager, Shelter, Support & Housing Administration Division, as part of the City's strategy for addressing housing affordability, to:</p> <p>a. evaluate efficient and cost-effective ways to increase the supply of affordable housing units with adequate consideration of broader social factors and public policy objectives;</p> <p>b. make recommendations to City Council, in consultation with the Chief Executive Officer, Toronto Community Housing Corporation (TCHC), on whether more affordable housing units should be required in future TCHC revitalizations based on a site-by-site evaluation of financial and social implications.</p>

	Recommendation Category: High Priority
#3	<p>City Council request the Chief Planner and Executive Director, City Planning, to: a. review the Official Plan Policy 3.2.1.9(b) for appropriateness and practicality, and make recommendations to Council on any necessary amendments; and b. ensure that the Official Plan Policy 3.2.1.9(b) (or any subsequent amendment) is applied consistently on all future large site development applications. Where applicants seek amendments from this policy, City Planning should clearly explain the rationale and analysis for the amendments, and provide alternatives for achieving new affordable housing in its reports.</p> <p>Recommendation Category: High Priority</p>
#4	<p>City Council request the City Manager, in consultation with the Chief Executive Officer, Toronto Community Housing Corporation and other relevant stakeholders, to evaluate the impacts of requiring that new affordable housing be provided by developers in any real estate development transactions. Such evaluation should consider the financial implications and/or trade-offs to the City as a whole, as well as potential incentives and strategies that can make providing affordable housing more attractive to potential developers.</p> <p>Recommendation Category: High Priority</p>
#6	<p>City Council request the City Manager to ask the Boards of CreateTO and Toronto Community Housing Corporation to ensure these organizations increase collaboration and consultation with a view to improving the function of each organization independently in the short-term. Such work should commence as soon as possible.</p> <p>Recommendation Category: High Priority</p>
#9	<p>City Council request the City Manager, in consultation with the Chief Executive Officer, Toronto Community Housing Corporation, to bring forth recommendations to clarify the Shareholder Direction to Toronto Community Housing Corporation with respect to the City's approval and ongoing oversight of revitalizations, specifically:</p> <p>a. the timing and scope of approvals, including objectives and priorities for the revitalization; and</p> <p>b. the level of detailed reporting required annually on project progress, capital budget variances, updated forecasts and adherence with the Council-approved strategic direction and principles, including barriers and challenges.</p> <p>Recommendation Category: High Priority</p>

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

No.	Recommendation
#7	<p>The Board request the Chief Executive Officer, Toronto Community Housing Corporation, to strengthen how TCHC oversees the quality of subcontractors engaged to perform work in its buildings by:</p> <p>a. verifying that subcontractor engaged meet TCHC's qualification requirements for its</p>

	<p>own vendors.</p> <p>b. ensuring TCHC has an up-to-date list of all the subcontractors engaged to work in its buildings.</p>
#8	<p>The Board request the Chief Executive Officer, Toronto Community Housing Corporation, to implement a process for documenting, escalating, and following up on service provider performance issues to ensure corrections are made in a timely manner. Such processes should include documenting results of actions that respond to:</p> <p>a. performance issues identified through inspections and review of records.</p> <p>b. performance issues identified through comparison of performance to KPI, tenant complaints, and tenant satisfaction surveys.</p> <p>c. performance issues identified in annual contractor performance evaluations.</p> <p>d. performance issues identified in letters of non-compliance.</p>
#9	<p>The Board request the Chief Executive Officer, Toronto Community Housing Corporation, in consultation with legal counsel, to review incentive fee structures in contracts and supporting processes to be able to exercise contract clauses in order to support continuous improvement of performance by service providers.</p>
#10	<p>The Board request the Chief Executive Officer, Toronto Community Housing Corporation, to provide data-driven reporting that supports the Board's decision making and ability to hold management accountable for continuous improvement and better outcomes.</p>

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

No.	Recommendation
#2	<p>The Board of Directors request the Chief Executive Officer to clearly communicate how long-term parking rates align with the parking rate benchmarks (as set out in Toronto Parking Authority Policy Resolution 2-1 “Parking Rates – Off-Street Facilities”) and document the factors which may impact the alignment of Toronto Parking Authority parking rates with the benchmarks.</p> <p>Recommendation Category: High Priority</p>
#3	<p>The Board of Directors request the Chief Executive Officer, where possible, to:</p> <p>a. Implement automated interfaces between the parking revenue control system and the accounting system.</p> <p>b. Automate the recording and reconciliation of revenue generating transactions, collections, and deposits.</p> <p>Recommendation Category: High Priority</p>
#4	<p>The Board of Directors request the Chief Executive Officer to use system functionality, where possible, and analyze collected data to augment monitoring of exception transactions and events.</p>

	Recommendation Category: High Priority
#12	<p>The Board of Directors request the Chief Executive Officer, in consultation with the Board's Finance and Audit Committee, to review the role and mandate for the Internal Audit function. Such review to determine whether the Internal Audit function be required to:</p> <p>a. Preserve independence and objectivity, transferring all operational duties to other Toronto Parking Authority personnel.</p> <p>b. Conduct audits or issue reports in accordance with or guided by the International Standards for the Professional Practice of Internal Auditing and the Code of Ethics issued by the Institute of Internal Auditors.</p> <p>Recommendation Category: High Priority</p>

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

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

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

No.	Recommendation
#1	<p>The Board request the President, Toronto Parking Authority to address the findings of the external auditor including:</p> <p>a. requesting the vendor of its Pay Display machines and related services to implement formal reporting mechanisms to identify, assess, track and report internal control deficiencies and subsequent remediation efforts;</p> <p>b. requesting the vendor of its Pay and Display machines and related services to implement appropriate controls to be able to monitor activity of users that are able to access the system underlying Toronto Parking Authority's Pay and Display machines; and</p> <p>c. obtaining an annual CSAE 3416/SOC1 (Service Organization Control) Type 2 report from the vendor of its Pay and Display machines and related services.</p>