

## **Auditor General's 2025 Consolidated Follow-up Report Status of Outstanding Recommendations for City Divisions, Agencies and Corporations**

**Date:** June 26, 2025

**To:** Audit Committee

**From:** Auditor General

**Wards:** All

### **REASON FOR CONFIDENTIAL INFORMATION**

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The Attachment to this report involves the security of property of the City of Toronto or one of its agencies and corporations.

The Attachment to this report is about labour relations or employee negotiations.

The Attachment to this report deals with personal matters about an identifiable person.

### **SUMMARY**

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The Auditor General follows up on her reports to review management actions taken to implement the recommendations adopted by City Council and to ensure that intended benefits are being achieved.

At the beginning of this follow-up cycle in May 2024, management reported 209 recommendations as fully implemented or no longer applicable. We selected 169 recommendations (157 for City divisions and 12 for Toronto Community Housing Corporation (TCHC)) to review in this follow-up cycle. These included 120 high priority recommendations. In addition, we also followed up on our Toronto Police Service 2021 Cybersecurity report<sup>1</sup>.

The assessments for the 157 City division recommendations concluded that 120 are fully implemented, 7 are no longer applicable, and 30 are not fully implemented.

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<sup>1</sup> Toronto Police Service Cybersecurity reports are Confidential and are not included in the follow-up statistics. The public report is available at: [Toronto Police Service IT Infrastructure: Cyber Security Assessment Phase 1](#)

Given the importance of the three Auditor General reports on the Winter Maintenance Program and additional work requested by City Council after the February 2025 snowstorm, the follow-up results of the 19 winter maintenance program recommendations reported by Transportation Services as fully implemented are reported on separately<sup>2</sup>.

The results of the follow-up for Toronto Community Housing Corporation (TCHC) and Toronto Police Service (TPS) will be reported separately to their respective Boards in July 2025<sup>3</sup>.

Since 1999, the Auditor General has made 3,654 recommendations and verified 87 per cent of these as fully implemented or no longer applicable.

The detailed results from this follow-up review are discussed in **Attachment 1**.

## RECOMMENDATIONS

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The Auditor General recommends that:

1. City Council direct that the confidential information contained in **Confidential Attachment 1** remain confidential in its entirety, as it contains information that involves the security of property of the City of Toronto or one of its agencies and corporations, or the information is about labour relations or employee negotiations, or deals with personal matters about an identifiable person.

## FINANCIAL IMPACT

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Please refer to the Sections "2025 Follow-up Cycle Results (Table 1)" and "Noteworthy Results" in Attachment 1 for details about savings identified during the current follow-up review.

The Auditor General reports on the financial and non-financial impacts realized by implementing the Auditor General's recommendations through her Annual Report to the Audit Committee and City Council. The Auditor General's 2024 Annual Report is available at:

[Auditor General's 2024 Annual Report Demonstrating the Value of the Auditor General's Office](#)

Any new savings identified during this follow-up cycle that were not included in the Auditor General's 2024 Annual Report will be reflected in the Auditor General's 2025 Annual Report.

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<sup>2</sup> The follow-up results of three Winter Maintenance reports are tabled at the July 11, 2025 Audit Committee.

<sup>3</sup> TCHC Board meeting on July 18, 2025 and TPS Board meeting on July 17, 2025.

## DECISION HISTORY

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The follow-up process provides accountability and transparency for City Council and the public. Reporting on the status of the implementation of the Auditor General's recommendations and the intended benefits is important to ensure management has taken appropriate actions to address the intent of the recommendations in a timely manner.

The follow-up review is part of the Auditor General's audit work plans. The 2025 Audit Work Plan is available at:

[Auditor General's Office 2025 Work Plan and Budget Highlights](#)

The Auditor General reports to the City's Audit Committee on the implementation status of outstanding recommendations. The last follow-up report was tabled at the July 5, 2024 Audit Committee and is available at:

[Auditor General's June 2024 Status Report on Outstanding Recommendations](#)

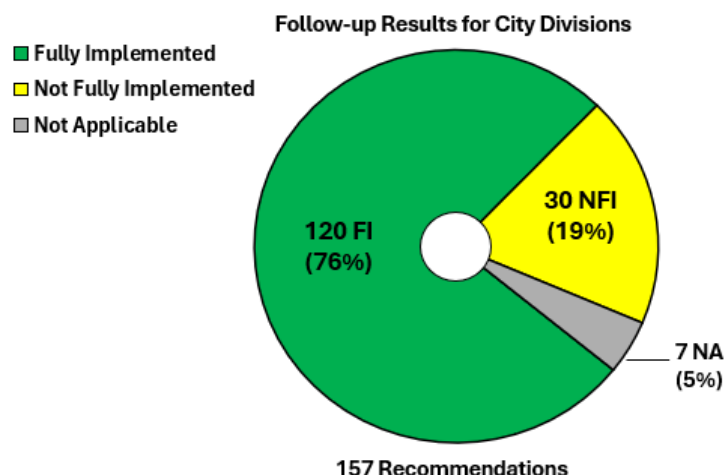
## COMMENTS

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This report provides a consolidated summary on the status of recommendations issued in Auditor General reports for City divisions, agencies and corporations. The focus of this report is on the results achieved from the management actions taken to implement the Auditor General's recommendations.

This follow-up cycle started in May 2024 and the fieldwork ended in April 2025. In this follow-up cycle, we have reviewed the status of 157 City recommendations reported by management as fully implemented or no longer applicable. The assessment results for the City division recommendations reviewed in this follow-up cycle are summarized below in **Figure 1**.

**Figure 1: Auditor General's Assessment of Recommendations Reviewed**



The results of the TCHC follow-up review will be tabled at TCHC's Building Investment, Finance and Audit Committee (BIFAC) on July 7, 2025 and will be reported to TCHC's Board on July 18, 2025, and for information to TSHC's Board on July 31, 2025.

The detailed results of this follow-up review for City Divisions are included in **Attachments 1, 2, 3** and the **Confidential Attachment 1**.

The Auditor General's follow-up of outstanding recommendations does not constitute a performance audit conducted in accordance with Generally Accepted Government Auditing Standards (GAGAS). However, we perform sufficient work to validate management's assertions that recommendations are either fully implemented or no longer applicable.

We would like to express our appreciation for the co-operation and assistance we received from management and staff of the various Divisions, Agencies and Corporations across the City who assisted in completing this follow-up process.

## **CONTACT**

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## **SIGNATURE**

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Tara Anderson  
Auditor General

## **ATTACHMENTS**

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Attachment 1: Auditor General's 2025 Consolidated Follow-up Report - Status of Outstanding Recommendations for City Divisions, Agencies and Corporations

Attachment 2: City Division Recommendations Assessed by the Auditor General in 2025 Follow-Up Review

Attachment 3: Recommendations Reported by Management as Fully Implemented and Not Verified by the Auditor General as of April 30, 2025

Confidential Attachment 1: Confidential Material from Auditor General's 2025 Consolidated Follow-up Report - Status of Outstanding Recommendations for City Divisions, Agencies and Corporations