

CITY DIVISION RECOMMENDATIONS ASSESSED BY THE AUDITOR GENERAL IN 2025 FOLLOW-UP REVIEW

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COMMUNITY DEVELOPMENT AND SOCIAL SERVICES

Social Development, Finance and Administration

(1) **Report Title: Municipal Grants - Improving the Community partnership and Investment Program, 2012**

No.	Recommendation
Fully Implemented and Closed	
#7	City Council request the City Manager to train grants staff on the use of updated assessment forms.
#8	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.

COMMUNITY AND EMERGENCY SERVICES

Toronto Shelter and Support Services

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

No.	Recommendation
Fully Implemented and Closed	
#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> <ul style="list-style-type: none"> a. the extent to which shelter providers must use the City's homelessness and housing information system to record case management activities; 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 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.
#4	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.

#5	<p>City Council request the General Manager, Shelter, Support and Housing Administration to:</p> <ul style="list-style-type: none"> a. review whether it would be more effective to centralize responsibility for case management of clients that move frequently within the shelter system to support continuity of approach or care and improve outcomes; and b. clarify in the Toronto Shelter Standards and shelter provider operating agreements the City's minimum expectations related to housing, case management and other support services to be provided to shelter clients who move frequently from shelter to shelter or only use respite and/or extreme weather programs, to ensure consistency, quality and completeness of case management activities in alignment with a Housing First approach.
#12	<p>City Council request the General Manager, Shelter, Support and Housing Administration, in consultation with the Executive Director, Housing Secretariat, to:</p> <ul style="list-style-type: none"> a. continue to look for ways to accelerate the "pivot to housing" and increase the stock of affordable permanent housing options; 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 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.
Not Fully Implemented	
#3	<p>City Council request the General Manager, Shelter, Support and Housing Administration to:</p> <ul style="list-style-type: none"> 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 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.
Management Response	
	<p>TSSS previously completed a cost-benefit analysis of converting shelters into permanent housing options; however, in-situ conversions were not feasible due to redevelopment needs and limited system capacity to relocate clients. CREM, in consultation with TSSS and the Housing Secretariat, is currently developing a Shelter to Supportive Housing Conversion Strategy Guideline, expected to be completed in Q3 2025.</p> <p>The Auditor General noted that the original analysis was not specific to shelter programs serving chronically homeless seniors and individuals with significant physical and mental health needs. In response, a secondary analysis will be undertaken using that specific lens. TSSS will continue to collaborate with relevant City divisions, including SSLTC, to explore opportunities to address the needs of shelter clients who may be eligible for long-term care services. SSLTC</p>

	<p>holds primary responsibility for the development and operation of long-term care programs. Further analysis and internal discussions will guide next steps.</p> <p>Completion Date: Quarter 4 – 2025</p>
#7	<p>City Council request the General Manager, Shelter, Support and Housing Administration to implement robust program accountability standards and monitoring of the quality, efficiency and effectiveness of case management by shelter providers; such monitoring to include:</p> <ul style="list-style-type: none"> a. reviewing of case files to assess whether shelter providers adequately comply with the Toronto Shelter Standards service requirements for case management; b. benchmarking of actual staff to client service ratio for like programs, based on the level of support and intensity of case management required according to a common assessment of needs; and c. assessing outcomes achieved by shelter providers.
Management Response	
	<p>For part a) of this recommendation, the AG acknowledged that TSSS' Quality Assurance Team (QAT) performs quarterly assessments of case management efforts that are robust and ensure providers are adequately complying with the Toronto Shelter Standards and is considered fully implemented.</p> <p>For Part (b), a comprehensive sector-wide scan was completed in 2024 to gather actual staff-to-client ratios across 96 shelter programs. This work informed the development of the Outcomes and Measures Framework (Rec 8D), including the definition of case management levels and intensity. While this provided foundational insights, benchmarking based on common assessment of client needs has not yet been implemented. TSSS has finalized a review of benchmarking approaches and is now developing an implementation plan (to closely align with timelines for implementing the Housing and Outcome Measures Framework), including communication and training strategies to support successful rollout across the sector.</p> <p>For Part (c), TSSS has defined key case management outcomes and identified related metrics within the Outcomes and Measures Framework. Progress is being tracked through the Quarterly Housing Outcomes Report and Shelter System Flow data. Targets have not yet been finalized but are in development, supported by baseline data and benchmarking work. Implementation planning is underway and includes SMIS enhancements, change management strategies, and staff training to ensure long-term adoption and continuous improvement. STARS tools remain central to strengthening person-centered planning and outcome measurement.</p> <p>Completion Date: Quarter 2 – 2026</p>
#8	<p>City Council request the General Manager, Shelter, Support and Housing Administration, in consultation with key stakeholders including shelter providers, to:</p> <ul style="list-style-type: none"> a. continue to develop and implement consistent criteria or method of assessment tool and approaches, which can be used by all shelter staff to determine client needs and prioritize supports and service delivery; where all shelter providers will be required to use the Service Triage, Assessment, and Referral Support common assessment tool, Shelter, Support and Housing Administration to develop and implement engagement and change management plans to support effective adoption of the tool;

	<p>b. review and update the Toronto Shelter Standards and shelter provider operating agreements, in order to clarify expectations related to the intensity of case management (level, nature, and extent) to be provided to each client by shelter staff to support better outcomes for clients and better align with a Housing First approach based on the common assessment criteria;</p> <p>c. define expected outcomes from case planning, taking into consideration of needs and limitations of specific client groups (e.g. chronic, seniors, families, youth, transient, etc.);</p> <p>d. develop targets and measures against which to assess outcomes based on the different needs and limitations of specific client groups (e.g. chronic, seniors, families, youth, transient, etc.), taking into consideration the assessment of client vulnerability and necessary intensity of case management; and</p> <p>e. benchmark performance and outcomes across programs and shelter providers.</p>
Management Response	
	<p>TSSS has defined expected case management outcomes through a combination of sector engagement, research, and consultations with individuals with lived experience. This work led to the development of a logic model, the Outcomes Measures Framework, and supporting tools such as the Housing Utilization Framework and STARS. While this work has provided a foundation for outcome measurement, targets for specific client groups have not yet been finalized.</p> <p>The Auditor General noted that while measures have been defined, the lack of specific targets and benchmarking limits the ability to assess program effectiveness across providers. In response, TSSS has initiated baseline data collection, shared program- and system-level Housing Outcomes Reports, and phased implementation to support capacity-building across the sector is underway. Initial benchmarks—such as for document readiness and housing outcomes—have been introduced through the reporting process.</p> <p>Future efforts will focus on refining and expanding benchmarks, setting realistic targets for different client groups, and assessing how outcome data can be used more systematically to inform service planning, provider feedback, and continuous system improvement. These efforts will be supported through enhanced SMIS functionality and further collaboration with providers.</p> <p>Completion Date: Quarter 2 – 2026</p>

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

No.	Recommendation
Fully Implemented and Closed	
#3	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.
#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.
#9	<p>City Council request the General Manager Shelter, Support and Housing Administration, in consultation with the Corporate Real Estate Management Division, to:</p> <ul style="list-style-type: none"> 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.
#10	City Council request the General Manager, Shelter, Support and Housing Administration and the Executive Director, Corporate Real Estate Management to review roles and responsibilities for identifying potential locations for emergency shelter programs, procuring and negotiating pay-per-use agreements and room block leases, and managing contracted hotel space used for emergency shelter purposes; such review to determine how Shelter, Support and Housing Administration can best leverage Corporate Real Estate Management real estate service delivery, wherever possible.
#14	<p>City Council request the General Manager, Shelter, Support and Housing Administration to ensure the Shelter, Support and Housing Administration Division:</p> <ul style="list-style-type: none"> 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 corrective action plans to strengthen Infection Prevention and Control measures in the shelter system.
#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.
No Longer Applicable and Closed	
#11	City Council request the General Manager, Shelter, Support and Housing Administration to reduce costs associated with vacant and unused rooms by prioritizing assignment of rooms in leased facilities before incurring additional room costs at hotels with more flexible arrangements.
#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.
Not Fully Implemented	
#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> <ul style="list-style-type: none"> 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 b. perform periodic reviews to verify that key contract monitoring and management controls are operating effectively.
Management Response	
	<p>Following confirmation by the Auditor General that Part A is fully implemented (through the transfer of responsibility for lease agreements from TSSS to CREM), attention has been directed toward advancing the implementation of Part B.</p> <p>Auditor General feedback highlighted the need to ensure that payments for hotel rooms are validated against multiple sources, including service agreements with the POS, lease terms, occupancy reports, and SMIS data. To support this, TSSS is reviewing opportunities to enhance the existing invoice checklist process. This includes assessing whether the checklist sufficiently incorporates these cross-references and whether additional controls or verifications are warranted. Concurrently, TSSS is exploring options to implement a monitoring mechanism for the invoice checklist to identify areas for process refinement.</p> <p>Completion Date: Quarter 4 - 2025</p>
#7	<p>City Council request the General Manager, Shelter, Support and Housing Administration to clarify for each hotel the applicable rate for each specific space in the hotel (other than client rooms), be it offices, programming rooms, banquet rooms, storage rooms, or other areas.</p> <p>Recommendation Category: High Priority</p>

Management Response	
	<p>Following the transfer of lease agreement responsibilities to CREM, TSSS will, in collaboration with CREM and in consultation with Legal Services, assess how best to enhance the clarity of rate structures for non-client spaces in hotels. This work will include reviewing opportunities to better define room types and associated costs in lease documentation to support transparency, operational planning, and financial oversight.</p> <p>Completion Date: Quarter 4 – 2025</p>
#8	<p>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.</p> <p>Recommendation Category: High Priority</p>
Management Response	
	<p>The Auditor General's review acknowledges that certain invoice charges, such as printer fees, have been addressed and are no longer incurred. To support full implementation of this recommendation, a comprehensive review is underway to evaluate the rationale and cost-effectiveness of continued use of hotel rooms for operational storage. This assessment will include operational risks, alternative storage options, and potential repurposing of space to support client programming, administrative needs, or direct service delivery, thereby strengthening space utilization strategies within the hotel portfolio.</p> <p>Completion Date: Quarter 4 – 2025</p>
#12	<p>City Council request the General Manager, Shelter, Support and Housing Administration to ensure that the Shelter Management Information System accurately reflects contracted room capacity and the rooms available in hotels, including rooms with a recent discharge.</p> <p>Recommendation Category: High Priority</p>
Management Response	
	<p>The implementation of a daily Hotel Occupancy Report has enabled operational oversight of room usage by reconciling planned allocations in leases with actual use. While this marks significant progress, feedback from the Auditor General indicates that full implementation requires consistency across all management controls, including POS service agreements, hotel leases, SMIS, and daily hotel occupancy data. Accordingly, TSSS will focus efforts to enhance the data architecture of the occupancy report, clarify operational accountabilities, and establish a stronger feedback loop to ensure that any discrepancies inform adjustments to SMIS and contractual records (such as lease agreements) in a timely and accurate manner.</p> <p>Completion Date: Quarter 4 – 2025</p>

CORPORATE SERVICES

Corporate Real Estate Management

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

No.	Recommendation
Fully Implemented and Closed	
#1	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.
#3	City Council request the General Manager, Facilities Management to validate the available measurements in accordance with the established corporate procedure.
#6	City Council request the General Manager, Facilities Management to assess and define the level of cleanliness that can be associated with each level of cleaning service in the Custodial Standard Service Model.
Not Fully Implemented	
#4	<p>City Council request the General Manager, Facilities Management to:</p> <ul style="list-style-type: none"> a. Implement a process to ensure that a complete and accurate inventory of City facilities receiving custodial services is centrally maintained. 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. c. Establish a protocol for ensuring data is kept accurate and up-to-date for each City facility. <p>Recommendation Category: High Priority</p>
Management Response	
	<p>CREM is working to improve how custodial service information is managed across City facilities. By the end of 2025, CREM will update its policies to clarify how we use and obtain the best available cleanable measurements and enhance its quality assurance program to provide more reliable information on how each facility is maintained. These efforts will help create a centralized custodial database that can support better decision-making. A formal process will also be implemented to ensure that facility data is regularly reviewed and updated as changes occur.</p> <p>Completion Date: By the end of 2025</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> <ul style="list-style-type: none"> a. ensure accurate operational data is available.

	<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>
Management Response	
	<p>To ensure cleaning services are delivered efficiently, CREM is developing processes and systems that reflect actual cleaning needs and staffing levels by facility type. This includes building a centralized database for all CREM managed properties that captures cleaning workloads, productivity rates, and up-to-date facility information. These improvements will help align staff schedules with cleaning requirements of each building type, using industry benchmarks to support consistent service delivery.</p> <p>Completion Date: full implementation is targeted for the end of 2026, with foundational processes in place by the end of 2025.</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>
Management Response	
	<p>CREM is enhancing its operational planning tools to ensure decisions are based on accurate estimates of productive labour hours. A key part of this work involves building a facility onboarding tool that reflects up-to-date information about each facility to perform workloading analysis. This will allow for more realistic and effective planning, ensuring that cleaning services are matched to the client's needs.</p> <p>Completion Date: new system is expected to be in place by the end of 2026.</p>

(5) Report Title: Audit of City Cleaning Services - Part 2: Maximizing Value from Cleaning Contracts, 2016

No.	Recommendation
Fully Implemented and Closed	
#1	City Council request the General Manager, Facilities Management to ensure specifications, included in call documents to procure cleaning services, are based on accurate measurements of cleanable area.
No Longer Applicable and Closed	
#2	City Council request the General Manager, Facilities Management, in consultation with the Director, Purchasing and Materials Management Division, to ensure the labour estimates included in call documents for cleaning services are developed using benchmarked industry cleaning times.

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

No.	Recommendation
Fully Implemented and Closed	
#6	City Council request the Chief Corporate Officer to annually review and update lease data for each occupant at Union Station in the City's financial information system.
#7	City Council request the Chief Corporate Officer, in consultation with the Director, Accounting Services, to develop and implement a process to periodically review the accuracy and completeness of Union Station leasing receivables and revenues recorded in the City's financial information system.
#8	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.
#11	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.
#15	City Council request the Chief Corporate Officer to develop formal policies and procedures to perform periodic reviews of budgets and actual expenditures provided by the Head Lessee; reviews and explanations for variances should be documented and retained.
No Longer Applicable and Closed	
#2	City Council request the Chief Corporate Officer, in consultation with the City Solicitor, to determine the appropriate action to take to settle the accounts related to the retail operations at Union Station for the period from 2010 to 2015.
Not Fully Implemented	
#1	<p>City Council request the Chief Corporate Officer to:</p> <ul style="list-style-type: none"> 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: <ul 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. b. ensure that current measurements are maintained and used for annual settlement purposes. <p>Recommendation Category: High Priority</p>
Management Response	
	CREM acknowledges the importance of ensuring accurate measurement data, cost allocation methodologies, and timely completion of annual reconciliations for Union Station leasing matters. While progress has been made—including issuing settlement notices for 2022 and 2023 and initiating work with MPAC to update outdated assessments—several operational constraints remain due to the ongoing transition out of the revitalization phase. The commercial

	<p>leasing environment at Union Station is not yet in a steady state, and key areas of the property continue to be subject to construction activity, turnover delays, and evolving occupancy arrangements.</p> <p>Completion Date:</p> <p>Given these factors, full implementation of the recommendations as currently framed is not feasible within a reasonable timeframe. CREM is of the view that until commercial operations stabilize, which is expected by 2027, any attempts to fully implement these recommendations would be premature and potentially subject to further revision.</p>
#5	<p>City Council request the Chief Corporate Officer to:</p> <ul style="list-style-type: none"> a. complete the 2016 settlements of additional rent for all occupants at Union Station and ensure the amounts owing are recorded and collected on a timely basis; and b. ensure future settlements of additional rent are completed with each occupant at Union Station on an annual basis and in accordance with their respective agreements. <p>Recommendation Category: High Priority</p>
Management Response	
	<p>CREM acknowledges the importance of ensuring accurate measurement data, cost allocation methodologies, and timely completion of annual reconciliations for Union Station leasing matters. While progress has been made—including issuing settlement notices for 2022 and 2023 and initiating work with MPAC to update outdated assessments—several operational constraints remain due to the ongoing transition out of the revitalization phase. The commercial leasing environment at Union Station is not yet in a steady state, and key areas of the property continue to be subject to construction activity, turnover delays, and evolving occupancy arrangements.</p> <p>Completion Date:</p> <p>Given these factors, full implementation of the recommendations as currently framed is not feasible within a reasonable timeframe. CREM is of the view that until commercial operations stabilize, which is expected by 2027, any attempts to fully implement these recommendations would be premature and potentially subject to further revision.</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>
Management Response	
	<p>CREM acknowledges the importance of ensuring accurate measurement data, cost allocation methodologies, and timely completion of annual reconciliations for Union Station leasing matters. While progress has been made—including issuing settlement notices for 2022 and 2023 and initiating work with MPAC to update outdated assessments—several operational constraints remain due to the ongoing transition out of the revitalization phase. The commercial leasing environment at Union Station is not yet in a steady state, and key areas of the property continue to be subject to construction activity, turnover delays, and evolving occupancy arrangements.</p>

	<p>Completion Date:</p> <p>Given these factors, full implementation of the recommendations as currently framed is not feasible within a reasonable timeframe. CREM is of the view that until commercial operations stabilize, which is expected by 2027, any attempts to fully implement these recommendations would be premature and potentially subject to further revision.</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> <p>Recommendation Category: High Priority</p>
Management Response	
	<p>CREM recognizes the importance of ensuring that property tax recoveries from Union Station occupants are aligned with their proportionate share of the annual property tax bill. The requested analysis and verification related to the East Wing of Union Station will be complete by year end 2025.</p> <p>Completion Date:</p> <p>However, some aspects of this work depend on external processes that are outside the City's control. In particular, property assessments for Union Station have not been updated by MPAC since 2016, and any recalculation of recoveries relies on updates to these assessments. While CREM will continue to support the information-sharing process with MPAC, the City cannot compel changes to MPAC's assessment timelines.</p>

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

No.	Recommendation
Fully Implemented and Closed	
#1	City Council request the Executive Director, Corporate Real Estate Management, in consultation with the City Solicitor, to identify and assess the recoverability of the Corporate Real Estate Management Division's current vendor billing of journeyman's rates for apprentice work for the City's maintenance contracts where apprentice work is involved.
#4	<p>City Council request the Executive Director, Corporate Real Estate Management to ensure the following for procurements involving apprentice rates:</p> <ul style="list-style-type: none"> a. vendor invoices or their supporting documentation clarify the following information relating to vendor technician(s) dispatched to repair or maintain City equipment, including: <ul 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. b. the City is invoiced at the proper rates.
#10	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.

#11	City Council request the Executive Director, Corporate Real Estate Management to consider utilizing a statistical sampling method to systematically validate vendor billings, and where appropriate, to extrapolate to pursue a recovery for the City of Toronto.
#18	City Council request the Executive Director, Corporate Real Estate Management to ensure after-hours work is approved and justified and the rationale for overtime work documented.

(8) Report Title: Raising the Alarm: Fraud Investigation of a Vendor Providing Life Safety Inspection Services, 2018

No.	Recommendation
Fully Implemented and Closed	
#2	City Council request the General Manager, Facilities Management, to: <ul style="list-style-type: none"> a. bring all buildings in compliance with the Ontario Fire Code. b. establish a process to monitor the completeness of fire inspections and monitor the rectification of all fire safety deficiencies for all City Divisions, Agencies and Corporations. c. report back to City Council annually on the level of compliance.
#3	City Council request the General Manager, Facilities Management, to: <ul style="list-style-type: none"> a. develop a training curriculum that encompasses all requirements of the Ontario Fire Code and be delivered to those delegated and/or designated responsibility by the City of Toronto to ensure compliance with the requirements of the Ontario Fire Code. b. that records be kept of this training consistent with the provisions of Division B, Clause 1.1.2.2 (a) of the Ontario Fire Code.

Fleet Services

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

No.	Recommendation
Fully Implemented and Closed	
#1	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.
#2	City Council request the General Manager, Fleet Services Division, to take steps to improve its preventive maintenance ratio to reduce overall fleet maintenance cost.

#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> <ul style="list-style-type: none"> a. internal staffing capacity to meet work demands; b. options that will help expedite service times for minor repairs, particularly for City yards with a large number of concentrated vehicles.
#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> <ul style="list-style-type: none"> a. setting customer turnaround time target for responding to service request; b. clarifying vehicle delivery and return procedures, and providing additional guidance or communication to the divisions and garage staff; c. negotiating with vendors to expand shuttle service to designated City yards to facilitate direct transportation of vehicles to / from vendors where feasible; d. expediting the estimate approval process by Fleet staff; e. improving the ease of providing vehicle maintenance history to external vendors.
#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>
#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> <ul style="list-style-type: none"> a. setting a performance target for warranty claims and periodically measuring warranty effort against the target; b. allocating appropriate staff resources to adequately review and monitor the parts supplier's administration of aftermarket part and labour warranty claims; 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.

(10) Report Title: Fleet Services Operational Review Phase One: Stronger Corporate Oversight Needed for Underutilized Vehicles, 2019

No.	Recommendation
Fully Implemented and Closed	
#1	<p>City Council request the City Manager, in consultation with the General Manager, Fleet Services Division, to take steps to: a. review and minimize the number of underutilized vehicles, including implementing car share and pooling programs, using City-owned vehicles where cost and operationally effective; and b. maximize the use of the City's available fleet.</p>

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

No.	Recommendation
Fully Implemented and Closed	
#2	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.
#17	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.
Not Fully Implemented	
#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> <ul style="list-style-type: none"> a. Supplementing the lifecycle cost analysis with vehicle condition assessments (PMVs); and b. Revising the PMV form, process, timing and frequency of vehicle condition assessments to better inform asset replacement decisions.
Management Response	
	<p>The Fleet Services Division (FSD) has implemented measures to improve the consistency of its decision-making process for vehicles nearing the end of their lifecycle. This includes the use of Preventive Maintenance and Vehicle (PMV) assessments. Efforts to improve the PMV form and standardize its use are ongoing, and refresher training has been scheduled to support form completeness and accuracy.</p> <p>Completion Date: Quarter 4 – 2025</p>

Environment, Climate and Forestry

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

No.	Recommendation
Fully Implemented and Closed	
#3	City Council request the General Manager, Parks, Forestry and Recreation to develop and implement effective and efficient procedural requirements to verify compliance with tree replanting and tree protection permit requirements.
#6	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.
#8	City Council request the General Manager, Parks, Forestry and Recreation Division, in consultation with the City Solicitor, to review and where appropriate amend the provisions in the tree By-laws, to ensure effective enforcement and fee and payment requirements for contraventions of the bylaw requirements.
#12	City Council request the General Manager, Parks Forestry and Recreation Division, to conduct a cost benefits analysis of the residential tree planting model, including an assessment of warranties, survival rates and the cost of operating the City's nursery.

(13) Report Title: Review of Urban Forestry - Ensuring Value for Money for Tree Maintenance Services, 2019

No.	Recommendation
Fully Implemented and Closed	
#1	<p>City Council request the General Manager, Parks, Forestry and Recreation Division, to take the necessary steps to ensure the City only pays for legitimate tree maintenance work that has been performed by contractor crews in accordance with the contractual terms. Such steps should include, but not be limited to, regular review of a sample of contractor crews' Daily Work Activity Reports (daily logs) with the Global Positioning System (GPS) reports to:</p> <ul style="list-style-type: none"> a. identify questionable records; b. follow up on the discrepancies; c. identify high-risk crews for further review and follow-up.
#3	City Council request the General Manager, Parks, Forestry and Recreation Division, to require supervisory staff to conduct thorough reviews of Daily Work Activity Report (daily logs) from both City crews and contractor crews to identify duplicated and questionable tree maintenance activities.
#5	<p>City Council request the General Manager, Parks, Forestry and Recreation Division, to review the time spent by tree maintenance crews on supporting activities with a view to maximizing the actual onsite tree maintenance time. Consideration should be given to:</p> <ul style="list-style-type: none"> a. undertaking steps to reduce time spent on moving or towing parked vehicles on streets obstructing the scheduled tree maintenance activities; b. assessing the feasibility of installing a woodchip compound in more City yards to reduce driving time for wood disposal; c. assessing ways to reduce wait time for crews at the City yards, particularly at the end of each shift.

#9	<p>City Council request the General Manager, Parks, Forestry and Recreation Division, to take the necessary steps to ensure City trees removed by Urban Forestry are replanted where suitable. Such steps should include, but not be limited to:</p> <ul style="list-style-type: none"> a. periodic reviews of tree removal records in conjunction with tree planting records to identify missed tree replacements; b. ensuring that the new Work Management System has the ability to automatically generate a planting service request or at least flag a planting opportunity when a City tree has been removed.
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(14) Report Title: Getting to the Root of the Issues: A Follow-Up to the 2019 Tree Maintenance Services Audit, 2021

No.	Recommendation
Fully Implemented and Closed	
#2	<p>City Council request the General Manager, Parks, Forestry and Recreation to improve City and contracted tree maintenance crew productivity, outputs, and outcomes by planning, assigning, and monitoring work to:</p> <ul style="list-style-type: none"> a. maximize the amount of time spent actively working on tree maintenance activities (i.e., pruning, removal, stumping, fill and seed, etc.); b. reduce the time spent on supporting activities (i.e., time spent at the yard, dumping, driving, etc.); c. minimize non-productive time (i.e., time waiting for parked vehicles to be moved, idle time, unreported breaks, etc.). <p>To support the effective analysis and monitoring of productivity, Urban Forestry Forepersons or Supervisors must verify that crews accurately record information (including locations, activities, and times) on their daily logs and review the logs for productivity and completeness on a sample basis; the sample should include at least one daily log per crew within every two-week period; and, where issues are noted on a selected daily log, additional logs should be reviewed and, where necessary, daily logs and invoices should be adjusted in accordance with the contract.</p>
#4	<p>City Council request the General Manager, Parks, Forestry and Recreation to ensure that Forestry Performance Inspection Records accurately reflect the actual scope of the inspection or review performed and note any inspection criteria that staff are unable to assess based on work activities observed at the time of the inspection.</p>
#8	<p>City Council request the General Manager, Parks, Forestry and Recreation to:</p> <ul style="list-style-type: none"> a. ensure that Urban Forestry or vendor staff are pre-arranging all required hydro hold-offs, wherever possible, to minimize downtime spent waiting for a hold-off; and the time of pre-scheduled hold-off, the time when hold-off was actually received, and any time waiting should be clearly noted on daily logs; and b. ensure that any need for an emergency hold-off is reported to the Urban Forestry Foreperson and is noted on their daily log; and the time when the request for hold-off was called in, the time when hold-off was actually received, and any time waiting should be clearly noted on daily logs.

#9	City Council request the General Manager, Parks, Forestry and Recreation to ensure that payment for services is consistent with the express terms of the contract.
Not Fully Implemented	
#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 reported parked car time to the submitted evidence of the obstruction when they review and sign off on daily logs; and 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>Recommendation Category: High Priority</p>
Management Response	
#7b	<p>Urban Forestry will look to set up reminders and targeted training for staff. To support continuous improvement, we will also conduct periodic internal mini-audits to ensure staff are consistently using the correct codes and taking clear, complete photos.</p> <p>Completion Date: December 31, 2025</p>

Technology Services

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

No.	Recommendation
Fully Implemented and Closed	
#5	<p>The Chief Information Officer review the backup and storage procedures of City information technology units for:</p> <ul style="list-style-type: none"> a. compliance with acceptable standards and practices for data backup and storage requirements; and b. provide divisions with the opportunity to participate in existing data storage arrangements within the City or with the outside service provider.

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

No.	Recommendation
Fully Implemented and Closed	
#6	The Chief Information Officer develop a comprehensive IT Security Manual as a ready reference for City staff.

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

No.	Recommendation
Fully Implemented and Closed	
#7	The Chief Information Officer develop SAP Competency Centre performance measures and standards. Such measures and standards should monitor ongoing performance.

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

No.	Recommendation
Fully Implemented and Closed	
#4	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.

(19) Report Title: Controls Over Telecommunication Expenses Need Improvement, 2014

No.	Recommendation
Fully Implemented and Closed	
#11	City Council request the Deputy City Manager and Chief Financial Officer to review the existing process of manually updating invoice payment information from SAP to the NetPlus telecommunication system and evaluate whether the process can be automated.
#16	City Council request the City Manager to develop exception reporting criteria to assist in evaluating unnecessary telecommunication costs. Criteria identified should include devices and services with no activity, suspended phones beyond a specified period and phones no longer in use. Devices and services no longer required should be cancelled.
Not Fully Implemented	
#4	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. Recommendation Category: High Priority
Management Response	
	At the time the audit recommendation was submitted for closure in 2021, management had fully addressed the requirements through an established solution for managing

	<p>telecommunication costs. This included City-wide communications, a standardized process for the cancellation and suspension of wireless devices, and defined reporting guidelines.</p> <p>As part of our commitment to continuous improvement, the Technology Services Division (TSD) implemented a new telecommunication management solution in September 2022. This enhanced platform provides self-serve capabilities to divisions across the City. To support adoption, instructional videos were published on the City's intranet to guide and inform divisional custodians on the updated processes. In 2024, TSD further strengthened cost management efforts by implementing an automated safeguard to deactivate wireless devices that have remained unused for six consecutive months. This proactive measure is designed to minimize unnecessary telecommunication expenditures and ensure more effective asset utilization.</p> <p>Completion Date: Quarter 4 – 2025</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>
Management Response	
	<p>At the time the audit recommendation was submitted for closure in 2021, management had fully addressed the requirements through an established solution for managing telecommunication costs. This included City-wide communications, a standardized process for the cancellation and suspension of wireless devices, and defined reporting guidelines.</p> <p>As part of our commitment to continuous improvement, the Technology Services Division (TSD) implemented a new telecommunication management solution in September 2022. This enhanced platform provides self-serve capabilities to divisions across the City. To support adoption, instructional videos were published on the City's intranet to guide and inform divisional custodians on the updated processes. In 2024, TSD further strengthened cost management efforts by implementing an automated safeguard to deactivate wireless devices that have remained unused for six consecutive months. This proactive measure is designed to minimize unnecessary telecommunication expenditures and ensure more effective asset utilization.</p> <p>Completion Date: Quarter 4 – 2025</p>

(20) Report Title: IT Service Desk Unit - Opportunities for Improving Service and Cost Effectiveness, 2013

No.	Recommendation
Fully Implemented and Closed	
#4	City Council request the Chief Information Officer to implement proactive problem management for the IT Service Desk Unit to improve the efficiency and cost-effectiveness in providing information technology support.

(21) 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
Fully Implemented and Closed	
#1	City Council request the City Manager, in consultation with the Chief Information Officer, to establish appropriate governance and accountabilities to ensure that divisions with Information Technology services operating independently from the Information and Technology Division follow Corporate Information Technology policies, procedures, and standards in acquiring and managing Information Technology services.
#6	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.
#13	City Council request the Chief Information Officer, in consultation with the City Clerk, the City Solicitor, and where needed, the City's Accountability Officers, to include in the data governance model: <ul style="list-style-type: none"> a. guidance on the City's enterprise-wide data strategy to provide direction for lifecycle management and classification of data in alignment with the Municipal Code; and b. a special case data retention policy and procedure to address scenarios where archiving specific data is required, such as litigation needs.

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

No.	Recommendation
Fully Implemented and Closed	
#2	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.

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

No.	Recommendation
Fully Implemented and Closed	
#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. <p>The incident management procedures and communication protocols should be liaised across the City, including agencies and corporations.</p>

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

No.	Recommendation
Fully Implemented and Closed	
#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; 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 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.

	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.
#2	<p>City Council request the Chief Technology Officer to enhance the City's incident response process by:</p> <ul style="list-style-type: none"> a. ensuring that all incidents are logged in a consistent manner and addressed and communicated to the appropriate stakeholders in a timely manner; b. actively monitoring remediation actions and ensuring that processes are in place to test the post-remediation environment; 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 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.
#3	<p>City Council request the Chief Technology Officer to enhance project governance by:</p> <ul style="list-style-type: none"> 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; 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 c. ensuring that project managers are trained in change management methodology.
#4	<p>City Council request the Chief Technology Officer to:</p> <ul style="list-style-type: none"> 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 the implementation of technology initiatives to receive cybersecurity and information privacy training focused on managing technology projects; and b. conduct an assessment to determine the feasibility of extending this training program to major agencies and corporations.
#5	<p>City Council request the Chief Technology Officer to enhance the project governance and project management framework by ensuring that:</p> <ul style="list-style-type: none"> a. all stakeholders' roles and responsibilities are clearly defined and key stakeholders are involved from the pre-procurement stage; 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; 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

	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.
#7	<p>City Council request the Chief Technology Officer improve the user permissions framework of the Human Resources application, including:</p> <ul style="list-style-type: none"> a. conducting a cybersecurity and information privacy review of the various roles created in the Human Resources system; b. reviewing the users with a Super Administrator role and limiting the number of users with that role considering the industry's best practices and professional bodies; c. ensuring that user access roles are designed with cybersecurity and information privacy in mind; and access roles should be provided to users on a "need to have" basis; d. defining a process for the approval of access roles for support staff; instead of providing Super Administrator access, support staff should be provided access on a "need to have" basis; and e. eliminating the use of generic and anonymous accounts; if these roles are needed as an exception for operational reasons, detailed monitoring and logging procedures should be developed and implemented for these roles; and, in addition, the review of elevated access roles and the use of generic or anonymous users should be extended to the SAP enterprise application.
#9	<p>City Council request the Chief Technology Officer to implement a process to ensure that comprehensive system testing and user acceptance testing is part of the overall information technology project management methodology, including:</p> <ul style="list-style-type: none"> a. assigning staff having functional subject matter expertise in the Technology Services Division, cybersecurity subject matter expertise in the Office of the Chief Information Security Officer, and privacy subject matter expertise in the City Clerk's Office to review the test scope, test cases, and test cycle defect management; b. ensuring that user acceptance testing is started early in the project stage and performed by respective divisions (users); and, in situations where testing is performed by staff other than the User Division, the test results must be formally approved by the respective Division Lead contact on the project; and c. ensuring that each test cycle goes through a formal approval process and mandatory security and privacy testing prior to commencing the next test cycle.

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

No.	Recommendation
Fully Implemented and Closed	
#3	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.

(26) Report Title: Audit of the Enterprise Work Management Solution (EWMS): Lessons Learned for Future Large Information Technology Projects, 2023

No.	Recommendation
Fully Implemented and Closed	
#2	City Council request the Chief Technology Officer to leverage the Technology Services Division's Stakeholder Management Plan to improve stakeholder engagement, coordination, and communication for the remaining phases of implementing the Enterprise Work Management Solution.
#6	City Council request the Chief Technology Officer to develop a consistent mechanism for documenting Executive Steering Committee meetings, key decisions and required actions in the meeting minutes.
#7	<p>City Council request the Chief Technology Officer to review and modify the existing Enterprise Work Management Solution's program governance structure to:</p> <ul style="list-style-type: none"> a. develop criteria and a process for escalation related for project delays to the Executive Steering Committee; and b. establish a process to monitor and respond to emerging risks that may cause project delays, budget overruns, and impact on benefits realization.
#8	<p>City Council request Chief Technology Officer to expedite the implementation of the Enterprise Work Management Solution to:</p> <ul style="list-style-type: none"> a. utilize unused license subscriptions; b. evaluate current license subscriptions and discontinue those that are not required; and c. develop a plan in coordination with Division Heads to discontinue legacy systems, in order to minimize risks of legacy applications becoming non-operational and save on renewal and maintenance costs and present the plan to the Executive Steering Committee.
#9	<p>City Council request the Chief Technology Officer to work with Divisions to establish a governance framework to ensure that:</p> <ul style="list-style-type: none"> a. business processes are well defined in the planning phase before implementation; b. role-based training is tailored for each business role before implementation; and c. user acceptance testing includes end user devices for usability testing prior to implementation.
#12	<p>City Council request the Chief Technology Officer to ensure that:</p> <ul style="list-style-type: none"> a. plans for the Enterprise Work Management Solution upgrade and Cloud migration are supported by a detailed risk assessment; and b. an action plan to address potential risks and delays is approved by all stakeholders.

#14	<p>City Council request:</p> <ul style="list-style-type: none"> a. the City Manager forward the report (November 23, 2023) from the Auditor General to the major agencies and corporations for review. b. the heads of agencies and corporations review the issues and recommendations included in the report (November 23, 2023) from the Auditor General and consider the relevance to their respective organizations for implementation.
Not Fully Implemented	
#1	<p>City Council request the Chief Technology Officer to ensure:</p> <ul style="list-style-type: none"> a. all technology projects have an overall program-level charter developed that clearly defines the program implementation budget, timeline, and performance measurement, and is approved by all stakeholders; b. an overall program-level charter for the remaining phases of the Enterprise Work Management Solution that clearly defines the program implementation budget, timeline, and performance measurement, and is approved by all stakeholders; and c. a performance measurement framework is established to measure the achievement of technology project goals on a regular basis until the project is completed.
Management Response	
	<p>TSD supports effective performance measurement and reporting at both the divisional and project levels by implementing a multi-layered framework that aligns strategic objectives with operational execution. This is achieved through the following mechanisms:</p> <p>Business Case Process</p> <p>Project Review Committee</p> <p>Quarterly Capital Variance Report</p> <p>Through this tiered and integrated performance reporting structure, TSD creates a strong performance measurement framework that promotes visibility, alignment, and accountability for technology projects.</p> <p>TSD would like to add that the benefit KPIs of projects needs to be owned by the divisions.</p> <p>TSD has developed and implemented an enhanced solution that is not only compliant with the spirit of the Auditor General's recommendation but also practical, sustainable, aligned with industry best practices, and tailored to our organizational context as a division, within the realm of what we can directly influence and manage.</p> <p>TSD is neither an Enterprise Portfolio Management Office nor operate with that authority, so as such cannot be held responsible for the ongoing measurement of benefits, post-project closeout. (This is for 1C and 3B)</p> <p>Completion Date: Management advised that the timeline delivery is being discussed with TSD and the Divisions.</p>

#3	<p>City Council request the Chief Technology Officer to review and improve the existing project status monitoring criteria and dashboards to include:</p> <ul style="list-style-type: none"> a. a methodology to accurately measure the implementation progress against budget spent and timelines; b. an update on the assessment of the benefits realization and potential losses that could incur as a result of increased expenditures and project delays; and c. potential short-term and long-term risks the project may face that would impact budget, timelines, and realizing intended benefits in a timely manner.
Management Response	
	<p>Benefits realization can only be adequately assessed after the implementation stage of a project, and not while it is still being deployed, because the full impact of deliverables on business outcomes only becomes measurable once they are fully integrated and operational within the organizational context.</p> <p>During deployment, focus tends to be on completion of tasks, adherence to scope, and managing time, cost, and quality constraints—often referred to as project outputs. However, benefits are linked to outcomes and value, which depend on post-deployment adoption, user behavior, and the environment in which the solution operates.</p> <p>Completion Date: Management advised that the timeline delivery is being discussed with TSD and the Divisions.</p>

FINANCE AND TREASURY SERVICES

Financial Planning

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

No.	Recommendation
Fully Implemented and Closed	
#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>

Pension, Payroll and Employee Benefits

(28) 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
Fully Implemented and Closed	
#1	City Council request the Director, Pension, Payroll and Employee Benefits Division, in consultation with the Executive Director, Human Resources Division, to review alternate ways of managing the City's Long-Term Disability benefit program, including a review of how the Toronto Police Service and the Toronto Transit Commission manage their respective Long-Term Disability benefit programs.
#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.

(29) 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
Fully Implemented and Closed	
#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) Benefits 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.

(30) 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
Fully Implemented and Closed	
#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: <ol style="list-style-type: none"> 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 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.
#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.

(31) 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
No Longer Applicable and Closed	
#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.

Revenue Services

(32) 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
Not Fully Implemented	
#4	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>Recommendation Category: High Priority</p>
Management Response	
	<p>We acknowledge the importance of pursuing opportunities for shared services related to construction permit status reporting and water meter verification during building inspections.</p> <p>This is a collaborative initiative between Toronto Building, Revenue Services, and Toronto Water which aims to improve service delivery and operational efficiency. We also recognize the existing data gaps in the current reporting.</p> <p>To address this, Toronto Water will work closely with Toronto Building and Revenue Services to develop enhanced reports and a verification process that engages all three divisions.</p> <p>Completion Date: December 31, 2026</p>

INFRASTRUCTURE SERVICES

Engineering and Construction Services

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

No.	Recommendation
Fully Implemented and Closed	
#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.
#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>
#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>

Municipal Licensing and Standards

(34) Report Title: Municipal Licensing and Standards, Investigation Services Unit - Efficiencies Through Enhanced Oversight, 2012

No.	Recommendation
Fully Implemented and Closed	
#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. b. develop a quality assurance program to ensure that there is an ongoing review of staff's performance against objectives. c. ensure that appropriate action is taken to address performance which does not meet the established standard.
#2	<p>City Council request the Executive Director, Municipal Licensing and Standards to:</p> <ul style="list-style-type: none"> a. develop and document organizational expectations for recording the progress and closure of investigations. 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. 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.

Solid Waste Management Services

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

No.	Recommendation
Fully Implemented and Closed	
#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>
#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>
#13	<p>City Council request the General Manager, Solid Waste Management Services to:</p> <ul style="list-style-type: none"> a. reallocate the costs grouped together and incorrectly booked under Miscellaneous Contingency to their correct contract line items;

	<ul style="list-style-type: none"> 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; c. correct the line item coding for the transferred transactions impacted by the change to the Engineering Consulting contract; d. once the coding corrections have been made, review the contract spending to date to ensure contract line items are not over-spent; and e. improve and monitor the accuracy of coding of contract line items.
#14	<p>City Council request the General Manager, Solid Waste Management Services to:</p> <ul style="list-style-type: none"> 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; b. implement additional review and approval by Solid Waste Management Services senior management for change order requests submitted after the work is completed; and 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.
#15	<p>City Council request the General Manager, Solid Waste Management Services to:</p> <ul style="list-style-type: none"> a. comply with the approved procurement policy and obtain the necessary quotes for purchases over \$3,000.00; and 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.
#16	<p>City Council request the General Manager, Solid Waste Management Services to:</p> <ul style="list-style-type: none"> a. conduct a thorough review with the contractors to properly understand and apply markups in change order work; and 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.
#18	<p>City Council request the General Manager, Solid Waste Management Services to:</p> <ul style="list-style-type: none"> a. develop an operational manual that outlines key processes and controls, taking into consideration the various stakeholders involved in activities and contract requirements; and b. establish a set of key performance metrics to track and monitor site performance.

Toronto Water

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

No.	Recommendation
Fully Implemented and Closed	
#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.
#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>
#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.
#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>
#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>
#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>
#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>

#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.
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Transportation Services

Note: The details for each of the recommendations reviewed for the following three reports on the Winter Road Maintenance Program, including the management response for the recommendations concluded as not fully implemented, are noted in the separate follow-up report which will be on the agenda for the Audit Committee meeting on July 11, 2025. The report is available at <https://secure.toronto.ca/council/agenda-item.do?item=2025.AU9.6>

- (37) 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**
- (38) Report Title: Winter Road Maintenance Program – Phase 2 Analysis: Deploying Resources, 2021**
- (39) Report Title: Winter Maintenance Program Follow-Up: Status of Previous Auditor General’s Recommendations and Processes to Hold Contractors Accountable to New Contract Terms, 2023**