

# RECOMMENDATIONS REPORTED BY MANAGEMENT AS FULLY IMPLEMENTED AND NOT VERIFIED BY THE AUDITOR GENERAL AS OF APRIL 30, 2025

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## CITY MANAGER

### 1) Report Title: Cost Benefits of Extended Warranties for Construction Projects Are Unknown, 2014

City Manager	
No.	Recommendation
#3	City Council request the City Manager develop warranty documentation standards and reports to improve information tracking and communication between staff.  <b>Recommendation Category: High Priority</b>

### 2) Report Title: Service Efficiency Consultants Studies - Extent of Value for Money From Studies Has Not been Clearly Demonstrated (Including previous Auditor General's Report), 2015

City Manager	
No.	Recommendation
#1	City Council request the City Manager, in consultation with the Director, Purchasing and Materials Management, to expedite the development and implementation of a formal consultant performance evaluation process. The consultant evaluation should include both qualitative and quantitative performance measures that help evaluate the quality and practicality of deliverables, the efficiency of the consultant in managing time and resources, and the cost of work in relation to the benefits received, ensuring that any such measures align with the scope of work.  <b>Recommendation Category: High Priority</b>

## COMMUNITY DEVELOPMENT AND SOCIAL SERVICES

### 3) Report Title: Children's Services Division: Opportunities to Achieve Greater Value for Child Care from Public Funds, 2018

Children Services	
No.	Recommendation
#18	City Council request the General Manager, Children's Services Division, to report back on the need to continue the Assessment for Quality (AQI) program after working with the Province on this matter, and to commission an independent, anonymous survey of contracted child care centre operators in 2019 to seek feedback on customer service and satisfaction levels pertaining to the delivery of the AQI program.  <b>Recommendation Category: High Priority</b>

## CORPORATE SERVICES

### 4) Report Title: A Mid-Term Review of the Union Station Revitalization: Managing Risks in a Highly Complex Multi-Year, MultiStage, Multi-Million Dollar Project, 2012

Corporate Real Estate Management	
No.	Recommendation
#6	<p>City Council request the City Manager to ensure that the responsible City division develop and implement, for all significant and complex capital projects, an enhanced process for assessing and managing project risks. The risk assessment should be comprehensive prior to the start of the project and be continuously reviewed and updated.</p> <p><b>Recommendation Category: High Priority</b></p>

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

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

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

Technology Services	
No.	Recommendation
#10	<p>City Council request the Chief Technology Officer to:</p> <ul style="list-style-type: none"> <li>a. research options to automate the move of configuration of systems, including cybersecurity and privacy configuration, from testing to the production environment; and</li> <li>b. alternatively, include a peer review (Quality Assurance) to verify post-implementation configuration in the system after it has been moved to the production environment.</li> </ul>

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

<b>Technology Services</b>	
<b>No.</b>	<b>Recommendation</b>
#4	<p>City Council request the Chief Technology Officer to report to City Council on the status of the Enterprise Work Management Solution program by June 30, 2024:</p> <ul style="list-style-type: none"> <li>a. total expected cost of implementation;</li> <li>b. status of benefits realized for divisions that have completed the implementation; and</li> <li>c. planned benefit realization for the entire Enterprise Work Management Solution program.</li> </ul>
#5	<p>City Council request the Chief Technology Officer to develop criteria and requirements for Executive Steering Committee meetings based on project size and complexity, to ensure a consistent approach is followed.</p>
#10	<p>City Council request the Chief Technology Officer in coordination with the Chief Financial Officer and Treasurer to review the existing reporting process to City Council for major technology project budgets and costs and implement:</p> <ul style="list-style-type: none"> <li>a. a process to ensure that consolidated budget and expenditures are reported to City Council for major cross divisional technology projects; and</li> <li>b. a process to ensure that all expenditures from inception to date related to a major technology project are included in the Technology Service Division's Budget Notes and Quarterly Capital Variance Reports.</li> </ul>
#11	<p>City Council request the Chief Technology Officer to:</p> <ul style="list-style-type: none"> <li>a. establish criteria as to what constitutes critical documents for a project; and</li> <li>b. develop a process to ensure critical documents are maintained and retained throughout the project management lifecycle, with final versions stored in the program site according to the City's Record Retention policy.</li> </ul>

## **DEVELOPMENT AND GROWTH SERVICES**

**8) Report Title: Revisiting Legacy Rental Replacement Policies to Align them with the City's Affordable Rental Housing Expectations, 2022**

<b>City Planning</b>	
<b>No.</b>	<b>Recommendation</b>
#1	<p>City Council request the Chief Planner and Executive Director, City Planning, in consultation with the City Solicitor and other City divisions that oversee affordable housing, to:</p> <ul style="list-style-type: none"> <li>a. report back to City Council, through the Planning and Housing Committee, on the merits of amending rental replacement policies, including City of Toronto Municipal Code Chapter 667, Residential Rental Property Demolition and Conversion Control, to include clear</li> </ul>

	<p>expectations of how future affordable rental replacement units are made available in a fair and open manner to the general public;</p> <p>b. ensure that future affordable rental replacement agreements between the City of Toronto and owners include clear, specific requirements for owners to provide formal access plans; such plans to describe, to the satisfaction of the Chief Planner and Executive Director, City Planning, how information about affordable rental replacement opportunities are to be advertised to the general public, including lower-income households, and how new tenants of affordable rental replacement units are to be selected; and</p> <p>c. implement proactive monitoring processes that ensure sufficient evidence, to the satisfaction of the Chief Planner and Executive Director, City Planning, is obtained from owners to demonstrate compliance with required access plans and all other contractual requirements.</p>
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**9) Report Title: Strengthening Accountability and Outcomes for Affordable Housing: Understanding the Impact of the Affordable Home Ownership Program, 2020**

<b>Housing Secretariat</b>	
<b>No.</b>	<b>Recommendation</b>
#1	<p>City Council request the Executive Director, Housing Secretariat, in collaboration with the General Manager, Shelter Support and Housing Administration Division to:</p> <p>a. develop mechanisms to assess the outcomes of the affordable home ownership program, including the extent to which the program is effectively contributing towards the City's housing priorities. In doing so, the Housing Secretariat should also review and implement the relevant outstanding recommendations from its 2012 study.</p> <p>b. consider and recommend enhancements or adjustments to the affordable home ownership program and / or level of funding, if outcomes are not being effectively achieved through the program in its current form.</p>
#2	<p>City Council request the Executive Director, Housing Secretariat to define the targeted level of housing affordability it aims to provide through its affordable home ownership program and give consideration to:</p> <p>a. aligning the definition with other municipal / provincial definitions;</p> <p>b. setting limits on gross debt service ratios for eligibility; and</p> <p>c. establishing maximum purchase price limits, that are at or below the average market values for that unit type / size and that will support the City's desired level of affordability.</p>
#3	<p>City Council request the Executive Director, Housing Secretariat to analyze the extent to which the affordable home ownership program has helped households in purchasing homes that are affordable to them (i.e. whether or not loan recipients meet the targeted level of housing affordability). This analysis should, in turn, be considered when assessing the overall impact of funding on the achievement of housing objectives and outcomes.</p>
#4	<p>City Council request the Executive Director, Housing Secretariat to confirm that the information households provide for loan eligibility purposes is consistent with what they submit to their third-party lenders, who assess whether the purchasers can carry the cost of ownership when approving them for a primary mortgage. This will help better assess if they have included all</p>

	income and asset sources, particularly where they appear to have exceeded the targeted level of housing affordability.
#5	<p>City Council request the Executive Director, Housing Secretariat to pursue measures related to ongoing affordability that the City should implement. This could include:</p> <ul style="list-style-type: none"> <li>a. pursuing legislative changes for ongoing affordability, outside of the Planning Act (i.e. to allow the City to enter into housing agreements with ongoing affordability conditions like tenure of housing and resale price restrictions that can be registered on title).</li> <li>b. considering other non-legislative options to offer ongoing affordability, including exercising option to purchase terms on resale.</li> </ul>
#6	<p>City Council request the Executive Director, Housing Secretariat to:</p> <ul style="list-style-type: none"> <li>a. require proponents to track and report the reasons why loan discharges and/or unit resales have occurred. This information should be used when assessing the overall impact of funding.</li> <li>b. obtain and review calculations and supporting documents for loan and capital appreciation repayments to the City to ensure amounts calculated by proponents and repaid to the City are accurate and reasonable.</li> </ul>
#7	<p>City Council request the Executive Director, Housing Secretariat to pursue changes to affordable home ownership program requirements that will support prioritization of affordable home ownership opportunities and funding based on local needs and City priorities. In setting priorities, the City should consider collecting data on the types of applicants who applied to / expressed interest in opportunities at affordable home ownership developments.</p> <p>In doing so, the Housing Secretariat should consult with key stakeholders, including proponents, and consider best practices from other jurisdictions to ensure any changes support intended program outcomes.</p>
#8	<p>City Council request the Executive Director, Housing Secretariat to implement enhanced program guidelines to ensure loan recipients meet the spirit of the affordable home ownership program. This may include:</p> <ul style="list-style-type: none"> <li>a. limits on assets. This should consider purchasers' bank and investment balances and the amount of personal funds available to pay for deposits, down payments and /or upgrades.</li> <li>b. a minimum number of years where applicants must demonstrate they meet income requirements. Income documentation should be as current as possible to reflect applicants' true financial pictures at the time of application.</li> <li>c. Income requirements should also consider and address circumstances where there are changes to household composition or income after the time of application.</li> <li>d. restrictions on residency, whereby applicants who are currently living in Toronto prior to applying are prioritized.</li> </ul> <p>In enhancing guidelines, the Housing Secretariat should consult with key stakeholders, including proponents, and consider best practices from other jurisdictions to ensure any changes best support intended program outcomes.</p>

#9	<p>City Council request the Executive Director, Housing Secretariat to:</p> <ul style="list-style-type: none"> <li>a. ensure future affordable home ownership program delivery agreements are clear on the number of modest units at affordable prices proponents are expected to provide. Targets should reflect the level of affordability the City intends to create and the amount of loan funding allocated to the development should support this objective.</li> <li>b. improve monitoring of proponent sales of affordable units and issuance of loans in order to more proactively address challenges in creating the expected number of affordable home ownership opportunities. Where proponents do not achieve targets, the City should assess the root causes and determine if program adjustments are required as part of its overall program evaluation.</li> <li>c. improve the timeliness with which unused funding for affordable home ownership loans is returned to the City so that it can be made available to better support other housing opportunities and priorities.</li> </ul>
#10	<p>City Council request the Executive Director, Housing Secretariat to implement a formally documented review process to ensure that:</p> <ul style="list-style-type: none"> <li>a. all applicant, unit eligibility, ongoing occupancy and other delivery agreement requirements for the affordable home ownership program have been met. Loan files should be reviewed for any discrepancies between documents (i.e. to ensure information reported between documents is consistent) and appropriate follow-up action, in collaboration with proponents, should be taken to ensure eligibility requirements have been met.</li> <li>b. information provided by proponents on semi-annual reports is accurate and consistent with loan files submitted. To allow for effective program evaluation, reports should capture all loan sources, including amounts provided directly by proponents.</li> </ul>
#11	<p>City Council request the Executive Director, Housing Secretariat to:</p> <ul style="list-style-type: none"> <li>a. provide enhanced guidance on how proponents should validate and document that income, legal status, residential tenancy and other delivery agreement requirements for the affordable home ownership program have been met (i.e. what documents to obtain and review).</li> <li>b. provide guidance on what proponents should be looking for when reviewing eligibility documentation and how to properly document and follow-up on any discrepancies noted.</li> </ul>

**10) Report Title: City of Toronto's Modular Housing Initiative: The Need to Balance Fast Delivery with Stronger Management of Contracts and Costs, 2023**

Housing Secretariat	
No.	Recommendation
#1	<p>City Council request the Executive Director, Housing Secretariat, through the Executive Steering Committee for site selection, to:</p> <ul style="list-style-type: none"> <li>a. Perform subsurface investigation and due diligence on land/soil and infrastructure and servicing constraints prior to the final decision on site selection;</li> <li>b. Obtain from the Corporate Real Estate Management Division a cost-estimate analysis of site remediation to be included in the development of site budgets; and</li> </ul>

	<p>c. Provide the above information to the proponents in the request for proposal (or to the contractor early on in the project) to facilitate a more accurate price quote and project cost estimate.</p>
#2	<p>City Council request the Executive Director, Housing Secretariat and the Executive Director, Corporate Real Estate Management Division, in the budget development process for future modular housing projects, to:</p> <ul style="list-style-type: none"> <li>a. Conduct a review to understand all cost elements (construction and non-construction) that would be expected to be incurred in preparing a site ready for operation;</li> <li>b. Include the above cost elements for budget development;</li> <li>c. Document assumptions used for the estimated budget numbers; and</li> <li>d. Clearly define which party is responsible for managing each cost item within the budget.</li> </ul>
#3	<p>City Council request the Executive Director, Housing Secretariat to ensure the re-zoning is in effect before beginning construction of future modular units, to reduce the risk of potential delays and additional costs related to storage, transportation, and other costs that may be incurred in trying to re-purpose or sell the modules.</p>
#4	<p>City Council request the Executive Director, Housing Secretariat to continue to discuss and negotiate with funding provider(s) more reasonable timelines for future modular housing projects.</p>
#5	<p>City Council request the Executive Director, Housing Secretariat to improve reporting processes and transparency in the budget development process by submitting:</p> <ul style="list-style-type: none"> <li>a. An updated site-specific budget to City Council at the time of site selection, after conducting the necessary due diligence work, and in compliance with any funding agreements executed between the City and other orders of government or funder(s); and</li> <li>b. For City Council's approval, any financially material request(s) to increase the budget by modular housing project site and the rationale for the additional budget request(s).</li> </ul>
#6	<p>City Council request the Executive Director, Housing Secretariat to report to City Council regularly on the progress of the modular housing projects. Such reports are to include, but not be limited to:</p> <ul style="list-style-type: none"> <li>a. Comparison of original timeline and actual schedules, with explanations for significant delays;</li> <li>b. Actual final costs for completed sites and projected costs for ongoing sites, compared with initial budgets, with explanations for any significant variances; and</li> <li>c. Details of funding being allocated or reallocated to cover the additional costs.</li> </ul>
#8	<p>City Council request the Executive Director, Housing Secretariat to revise the financial system coding (i.e. cost centres) to assign future budget and actual costs by site, in order to reflect the accurate budget and most up-to-date costs in the financial system.</p>



#9	City Council request the Executive Director, Housing Secretariat in conjunction with the Executive Director, Corporate Real Estate Management Division to conduct a thorough review and reconciliation of existing costs in the system to ensure all costs incurred to date for Phase One and Phase Two modular housing projects have been captured and allocated to the correct accounts.
#10	<p>City Council request the Executive Director, Housing Secretariat to:</p> <ol style="list-style-type: none"> <li>Develop and implement a process for cost recording of modular housing projects to ensure all future costs (including all hard and soft costs) are captured and allocated to the correct site-specific cost centre and cost account;</li> <li>Perform timely and regular cost allocation to site-specific cost centres for future invoices that contain costs for multiple sites; and</li> <li>Develop a process to review the entries booked by other divisions in the financial system to ensure their accuracy and completeness.</li> </ol>
#12	<p>City Council request the Executive Director, Corporate Real Estate Management Division, in consultation with the Executive Director, Housing Secretariat, to ensure consistent compliance with the new change order process for all future modular housing projects by finalizing the development of the change control process and protocols, and including the following steps:</p> <ol style="list-style-type: none"> <li>Complete the negotiation of change order work on a timely basis and ensure work is not started until the Executive Director, Corporate Real Estate Management Division approves the change order request;</li> <li>Obtain and review supporting documents from the contractor for each change order and require approval of change orders before payment is made; and</li> <li>Clearly define the roles and responsibilities of the third-party contractor, if one is employed as the Payment Certifier or Contract Administrator on behalf of the City for both payment certification and the review and approval of change orders.</li> </ol>
#13	<p>City Council request the Executive Director, Corporate Real Estate Management Division for Phase Two and future modular housing projects to:</p> <ol style="list-style-type: none"> <li>Develop and implement a process to review the process payment invoice to ensure it is accurate and reflects the updated work progress;</li> <li>Verify work progress through on-site inspections and document the review; and</li> <li>Ensure all file review questions and comments are adequately addressed, documented and retained.</li> </ol>
#14	<p>City Council request the Executive Director, Corporate Real Estate Management Division, in consultation with City Legal Services, to:</p> <ol style="list-style-type: none"> <li>Assess whether the project management fees and markups were reasonably charged;</li> <li>Seek to recover any overpayment, if the project management fees and markups are not reasonably charged by the contractor; and</li> <li>Assess whether there is a need to amend future contracts for project management fees and change order markups in order to provide clarity on interpretation.</li> </ol>

#15	<p>City Council request the Executive Director, Corporate Real Estate Management Division, in consultation with Chief Procurement Officer, for Phase Three and future modular housing projects to:</p> <ul style="list-style-type: none"> <li>a. Implement a vendor performance management process to address the unique requirements of modular housing projects;</li> <li>b. Summarize a list of key performance requirements and deliverables from the modular housing contracts;</li> <li>c. Monitor and evaluate the contractor's performance and quality of design and manufacturing throughout and after the completion of the project; and</li> <li>d. Identify, document, and resolve any contractor performance, design, and manufacturing issues.</li> </ul>
#16	<p>City Council request the Executive Director, Corporate Real Estate Management Division, in consultation with the Executive Director, Housing Secretariat, to finalize its project management processes, including but not limited to project cost tracking, progress payment invoice review, project close-out and contractor performance monitoring, and ensure compliance with those processes.</p>
#18	<p>City Council request the Executive Director, Corporate Real Estate Management Division, in consultation with the Executive Director, Housing Secretariat, to develop a warranty management process, including actively monitoring any event(s) of repairs and damages on the modular housing buildings after building occupancy.</p>

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

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

**12) Report Title: Investigation into Allegations of Wrongdoing Regarding Building Inspections of 2 Houses, 2023**

Toronto Building	
No.	Recommendation
#6	<p>City Council request the Chief Building Official and Executive Director, Toronto Building Division, to implement policies, procedures and training to ensure:</p> <ul style="list-style-type: none"> <li>a. inspectors retain all relevant plans and drawings for a project on file;</li> <li>b. inspectors clearly document which plans they used for their inspection work; and</li> <li>c. inspectors use the City-approved plans for their inspection work, and if also using</li> </ul>

	other plans such as engineered wood drawings from a manufacturer, that they match them to the City-approved plans.
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**13) Report Title: Building Better Outcomes - Audit of Toronto Building's Inspection Function, 2023**

<b>Toronto Building</b>	
<b>No.</b>	<b>Recommendation</b>
#11	<p>City Council request the Chief Building Official and Executive Director, Toronto Building Division, to:</p> <ul style="list-style-type: none"> <li>a. strengthen processes to ensure staff are consistently following the Division's operational policies for documenting activities performed during an inspection.</li> <li>b. strengthen existing policies to address expectations for improved record-keeping of inspection process steps for each construction component related to each stage of construction specified in Toronto Building's "Field Inspection Service Levels" that are not passed and/or need to be completed.</li> </ul>

**FINANCE AND TREASURY SERVICES**

**14) Report Title: Review of The Management of the City's Divisional Accounts Receivable, 2012**

<b>Accounting Services</b>	
<b>No.</b>	<b>Recommendation</b>
#1	<p>City Council request the City Manager to review the current management of all City-wide receivables. Such a process should be a part of the ongoing shared service review. The review should include an evaluation of centralizing the collection efforts of all outstanding receivables.</p> <p><b>Recommendation Category: High Priority</b></p>

**15) Report Title: City Stores: Maximize Operating Capacity to Be More Efficient, 2012**

<b>Purchasing And Materials Management</b>	
<b>No.</b>	<b>Recommendation</b>
#4	<p>City Council request the Director, Purchasing and Materials Management, in consultation with the Chief Information Officer, to develop and implement an online system for ordering goods from City and Divisional stores.</p> <p><b>Recommendation Category: High Priority</b></p>

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

<b>Purchasing And Materials Management</b>	
<b>No.</b>	<b>Recommendation</b>
#6	<p>City Council request the City Solicitor, in consultation with the Manager, Fair Wage Office, to review the current penalty provisions to ensure that they are effective in deterring vendors from breaching the Fair Wage Policy.</p> <p><b>Recommendation Category: High Priority</b></p>

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

<b>Purchasing And Materials Management</b>	
<b>No.</b>	<b>Recommendation</b>
#1	<p>City Council request the Director, Purchasing and Materials Management, to:</p> <ul style="list-style-type: none"> <li>a. provide clear guidance on roster design, unless there is an overriding consideration otherwise, vendor selection methods that prioritize cost should be used; and</li> <li>b. update the Buyer review process for rotational rosters, such as including verification of how a vendor was selected, and that prices charged match the original submissions made to the Request for Expression of Interest.</li> </ul> <p><b>Recommendation Category: High Priority</b></p>
#2	<p>City Council request the Director, Purchasing and Materials Management, to provide guidance in its Roster Procedure on the use of different evaluation criteria during the roster qualification process.</p> <p><b>Recommendation Category: High Priority</b></p>
#3	<p>City Council request the Director, Purchasing and Materials Management, to ensure Buyers provide adequate oversight of the roster qualification process, including a review of the evaluation outcome and documenting the decision process and rationale for deviations from the terms in the call document.</p> <p><b>Recommendation Category: High Priority</b></p>
#4	<p>City Council request the Director, Purchasing and Materials Management, to review current roster processes and make adjustments where necessary to ensure that controls developed in Purchasing and Materials Management's Unbalanced Bidding procedure are also implemented in all applicable areas of roster activity.</p> <p><b>Recommendation Category: High Priority</b></p>
#5	<p>City Council request the Director, Purchasing and Materials Management, to develop clear guidelines regarding contractor/subcontractor relationships within a roster, including the need for disclosure, responsibility for monitoring and analysis, and the resolution process when potential conflicts of interest are identified.</p> <p><b>Recommendation Category: High Priority</b></p>

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

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

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

#6	<p>City Council request the Chief Purchasing Officer to develop criteria and procedures for limiting the use of 'miscellaneous category' in contracts. Any excess expenditures under the miscellaneous category over a specified limit should be reported as exceptions to respective Division Heads.</p> <p><b>Recommendation Category: High Priority</b></p>
#9	<p>City Council request the Chief Information Officer to develop policies and procedures to review SAP access for divisions so that they can periodically review whether staff access to systems is appropriate, and make any necessary changes in a timely manner.</p> <p><b>Recommendation Category: High Priority</b></p>
#15	<p>City Council request the Director, Environment and Energy Division, to perform a one-time validation of those accounts that do not have a specific service address, with respective divisions and establish a baseline for future validation.</p> <p><b>Recommendation Category: High Priority</b></p>
#16	<p>City Council request the General Manager, Facilities Management Division to develop:</p> <ul style="list-style-type: none"> <li>a. a complete list of all City-owned transformers.</li> <li>b. a process for validating city's records of transformers with hydro service provider for eligible credits.</li> </ul> <p>Further, the transformer list should become part of the Facilities maintenance program.</p> <p><b>Recommendation Category: High Priority</b></p>

**19) Report Title: A Review of the Procurement and Award of the Winter Maintenance Performance-Based Contracts, 2023**

Purchasing And Materials Management	
No.	Recommendation
#14	<p>City Council request the City Manager to ensure the review of Toronto Municipal Code Chapter 195, Article 10, as well as the Pre-Award and Post-Award Bid Dispute Procedure, to take into consideration any outcomes or recommendations related to the City Council-directed review of the potential for an Inspector General for the City of Toronto.</p>

## INFRASTRUCTURE SERVICES

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

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

### 21) Report Title: A Review of Municipal Licensing and Standards Division's Management of Business Licences - Part One: Licence Issuance, Inspection and Complaint Investigation Functions, 2017

Municipal Licensing And Standards	
No.	Recommendation
#1	<p>City Council request the Executive Director, Municipal Licensing and Standards Division, in consultation with the City Solicitor, to review the By-law provisions, related enforcement framework, and the Division's Standard Operating Procedures, pertaining to unlicensed businesses with a view to strengthen the City's efforts to ensure compliance with licensing requirements.</p> <p><b>Recommendation Category: High Priority</b></p>
#2	<p>City Council request the Executive Director, Municipal Licensing and Standards Division, to review and improve the effectiveness and efficiency of the existing proactive inspection process. Steps to be considered should include:</p> <ul style="list-style-type: none"> <li>a. Develop and implement proactive inspection frequency by the type of business licences based on risks and enforcement history.</li> </ul>

	<p>b. Ensure adequate supporting documentation on proactive inspections is retained to ensure the inspections are conducted in a consistent and equitable manner to all licensees and for quality assurance monitoring purpose.</p> <p><b>Recommendation Category: High Priority</b></p>
#3	<p>City Council request the Executive Director, Municipal Licensing and Standards Division, to review and enhance the timeliness and efficiency of the complaint investigation process. Steps to be considered should include but not be limited to:</p> <ul style="list-style-type: none"> <li>a. Capture the necessary milestone dates in the licensing database to enable monitoring of performance measures.</li> <li>b. Establish performance measures to track and monitor the efficiency of complaints handling and investigation process.</li> <li>c. Develop internal processes to periodically review staff time spent by type of investigation to ensure efficient use of staff resources.</li> </ul> <p><b>Recommendation Category: High Priority</b></p>
#5	<p>City Council request the Executive Director, Municipal Licensing and Standards Division, in developing system requirements for a new case management system for business licences, to consider and incorporate the need for providing efficient and user-friendly mobile devices to officers to improve the efficiency of recording inspection and investigation results while onsite.</p> <p><b>Recommendation Category: High Priority</b></p>

**22) Report Title: A Review of Municipal Licensing and Standards Division's Management of Business Licences - Part Three: Eating Establishments and Nightclubs, 2017**

Municipal Licensing And Standards	
No.	Recommendation
#1	<p>City Council request the Executive Director, Municipal Licensing and Standards Division, in consultation with the City Solicitor, to review the existing definition of "entertainment establishments/nightclubs" in By-law 545 to identify the necessary changes that will strengthen the Division's inspection and enforcement efforts relating to licensed eating establishments operating as unlicensed nightclubs.</p> <p><b>Recommendation Category: High Priority</b></p>
#4	<p>City Council request the Executive Director, Municipal Licensing and Standards Division, in consultation with the City Solicitor, to review By-law 545 provisions and classifications relating to eating establishments and entertainment establishments/nightclubs to identify needs for By-law amendments.</p> <p><b>Recommendation Category: High Priority</b></p>



## AGENCIES AND CORPORATIONS

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

Toronto Parking Authority	
No.	Recommendation
#2	<p>The Board of Directors request the Chief Executive Officer to clearly communicate how long term parking rates align with the parking rate benchmarks (as set out in Toronto Parking Authority Policy Resolution 2-1 "Parking Rates – Off-Street Facilities") and document the factors which may impact the alignment of Toronto Parking Authority parking rates with the benchmarks.</p> <p><b>Recommendation Category: High Priority</b></p>
#3	<p>The Board of Directors request the Chief Executive Officer, where possible, to:</p> <ul style="list-style-type: none"> <li>a. Implement automated interfaces between the parking revenue control system and the accounting system.</li> <li>b. Automate the recording and reconciliation of revenue generating transactions, collections, and deposits.</li> </ul> <p><b>Recommendation Category: High Priority</b></p>
#4	<p>The Board of Directors request the Chief Executive Officer to use system functionality, where possible, and analyze collected data to augment monitoring of exception transactions and events.</p> <p><b>Recommendation Category: High Priority</b></p>
#12	<p>The Board of Directors request the Chief Executive Officer, in consultation with the Board's Finance and Audit Committee, to review the role and mandate for the Internal Audit function. Such review to determine whether the Internal Audit function be required to:</p> <ul style="list-style-type: none"> <li>a. Preserve independence and objectivity, transferring all operational duties to other Toronto Parking Authority personnel.</li> <li>b. Conduct audits or issue reports in accordance with or guided by the International Standards for the Professional Practice of Internal Auditing and the Code of Ethics issued by the Institute of Internal Auditors.</li> </ul> <p><b>Recommendation Category: High Priority</b></p>

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

No.	Recommendation
#2	<p>The Board of Directors request the President to review and recommend to City Council appropriate amendments to Toronto Parking Authority's by-law.</p> <p><b>Recommendation Category: High Priority</b></p>

#5	City Council request the City Manager, in consultation with the City Clerk and the City Solicitor, to update as necessary guidelines and training for Agency boards based on the findings in the report (June 22, 2017) from the Auditor General.  <b>Recommendation Category: High Priority</b>
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**25) Report Title: Results of Agreed-Upon Procedures to Assess Controls over Pay and Display Credit Card Revenues, 2021**

No.	Recommendation
#1	The Board request the President, Toronto Parking Authority to address the findings of the external auditor including: <ul style="list-style-type: none"> <li>a. requesting the vendor of its Pay Display machines and related services to implement formal reporting mechanisms to identify, assess, track and report internal control deficiencies and subsequent remediation efforts;</li> <li>b. requesting the vendor of its Pay and Display machines and related services to implement appropriate controls to be able to monitor activity of users that are able to access the system underlying Toronto Parking Authority's Pay and Display machines; and</li> <li>c. obtaining an annual CSAE 3416/SOC1 (Service Organization Control) Type 2 report from the vendor of its Pay and Display machines and related services.</li> </ul>

**26) Report Title: Review of Toronto Police Service - Opportunities to Support More Effective Responses to Calls for Service - A Journey of Change: Improving Community Safety and Well-Being Outcomes, 2022**

Toronto Police Service	
No.	Recommendation
#2	City Council request the City Manager, in consultation with the Toronto Police Services Board, to reiterate the City's requests for funding commitments from the Government of Canada and the Ontario Government to support permanent housing options and to provide supports to address Toronto's mental health and addictions crises, and in doing so, to communicate to the other governments that a "whole-of-government" funding approach in these areas will be critical to building the infrastructure needed to support effective alternative response delivery and ensure the best possible outcomes for the people of Toronto.

**27) Report Title: Review of Toronto Transit Commission Bus Maintenance and Shops Department, Phase Two: Non-Revenue Fleet and Equipment Management and Maintenance, 2015**

Toronto Transit Commission	
No.	Recommendation
#18	The Board request the Chief Executive Officer to take steps to shorten garage service turnaround time for non-revenue fleet by addressing issues pertaining to garage capacity, availability of technicians, parts availability and maintenance scheduling.  <b>Recommendation Category: High Priority</b>

**28) Report Title: Review of Toronto Transit Commission Accounts Payable Functions: Improving Invoice Verification and Vendor Account Management, 2017**

No.	Recommendation
#2	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to enhance the existing invoice verification processes to provide reasonable assurance that invoices are paid according to the contract terms and prices. Consideration should be given to:</p> <ul style="list-style-type: none"> <li>a. Provide guidelines and training to user department approvers on the importance of invoice verification and the specific information that should be reviewed prior to invoice approval.</li> <li>b. Incorporate monitoring measures to verify, at least on a sample basis, that the approved invoices by user departments have been adequately reviewed to be consistent with contract terms and prices.</li> </ul> <p><b>Recommendation Category: High Priority</b></p>
#3	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to maintain a reasonably accurate and complete Vendor Master File to minimize the risk of duplicate or incorrect payments to vendors. Steps to be undertaken should include, but not be limited to:</p> <ul style="list-style-type: none"> <li>a. Conduct a one-time comprehensive review of vendor accounts to purge the large number of duplicate and inactive accounts.</li> <li>b. Implement adequate system functionalities to enable staff to update vendor account records in the system.</li> <li>c. Periodically review the vendor account records to ensure the required information is obtained and accurately entered into the system.</li> <li>d. Ensure staff responsible for creating vendor accounts or maintaining the Vendor Master File are provided with an updated and comprehensive procedure manual outlining the key information requirements and processes.</li> </ul> <p><b>Recommendation Category: High Priority</b></p>
#5	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to review the current payment process and identify opportunities to further reduce the number of late payments and to take advantage of early payment discounts.</p> <p><b>Recommendation Category: High Priority</b></p>
#9	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to identify opportunities to further improve the efficiency of the duplicate payment identification and verification process.</p> <p><b>Recommendation Category: High Priority</b></p>

**29) Report Title: Auditor General's Office - Review of Complaint Regarding the June 29, 2016 Toronto Transit Commission Briefing Note, 2017**

No.	Recommendation
#2	<p>City Council request the City Clerk implement protocols defining when it is appropriate to share briefing notes, as well as an online public repository to house briefing notes, bulletins, announcements and similar communications issued by City divisions and agencies, similar to the one maintained by the City of Vancouver, and direct the City Manager to ensure that City divisions and agencies submit copies of any such correspondence to the City Clerk for the register.</p> <p><b>Recommendation Category: High Priority</b></p>
#3	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to ensure its briefing note distribution protocols align with and integrate seamlessly with the City distribution protocols.</p> <p><b>Recommendation Category: High Priority</b></p>

**30) Report Title: Toronto Transit Commission: Managing Telecommunication Contracts and Payments, 2018**

No.	Recommendation
#13	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to implement policies and procedures relating to:</p> <ul style="list-style-type: none"> <li>a. Enrollment of devices on wireless device management application.</li> <li>b. Requiring timely return of existing wireless devices when new devices are issued.</li> <li>c. Tracking of returned devices, ensuring timely deletion of corporate data on returned devices and maintaining records of data deletion.</li> </ul> <p><b>Recommendation Category: High Priority</b></p>

**31) Report Title: Review of Toronto Transit Commission Procurement Policies and Practices: A Case Study to Improve Future Wheel-Trans Accessible Taxi Services Procurement, 2018**

No.	Recommendation
#1	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to review the necessity and the risks associated with stipulating a minimum driver rate in the upcoming accessible taxi services procurement. Financial, operational, legal and procurement risks should be considered, in consultation with legal and procurement experts.</p> <p><b>Recommendation Category: High Priority</b></p>

#2	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, in the event that a minimum driver rate is included in the upcoming accessible taxi services procurement, to ensure that the appropriate financial staff assess the accuracy, completeness, and reasonableness of the financial estimate of driver income.</p> <p><b>Recommendation Category: High Priority</b></p>
#3	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to ensure that draft call document for accessible taxi services, and other Wheel-Trans contracted services, is sufficiently and thoroughly reviewed to minimize the need for addendums and changes.</p> <p><b>Recommendation Category: High Priority</b></p>
#4	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to ensure that the appropriate subject matter experts, including finance and risk management staff, are involved at the planning stage of the upcoming accessible taxi services procurement process and the final review of the call document.</p> <p><b>Recommendation Category: High Priority</b></p>

**32) Report Title: Review of Toronto Transit Commission (TTC) Employee Expenses and Reward and Recognition Programs: Opportunities to Improve Policies and Controls and Save Costs, 2018**

No.	Recommendation
#3	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to establish a specific purchase code for expenses related to employee rewards and recognition incurred by departments.</p> <p><b>Recommendation Category: High Priority</b></p>
#4	<p>The Board request the Chief Executive Officer to develop reports and monitor the cost by department of the employee reward and recognition programs and ensure that funds are fairly distributed and used across the various departments.</p> <p><b>Recommendation Category: High Priority</b></p>
#10	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to use available Presto reports to track and monitor the usage of pensioners' lifetime passes to measure the cost to the organization and mitigate the risk of potential abuse.</p> <p><b>Recommendation Category: High Priority</b></p>
#11	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to consider whether to reinstate a minimum number of years of service for pensioners over 60 years old, to ensure the lifetime pass is awarded to recognize length of service. Any potential modifications would need to be part of future negotiations with the unions.</p> <p><b>Recommendation Category: High Priority</b></p>

#12	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to review the criteria and current process for issuing free annual passes to non-TTC staff to ensure valid justification and adequate controls, and to minimize lost revenue opportunities.</p> <p><b>Recommendation Category: High Priority</b></p>
#13	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to:</p> <ul style="list-style-type: none"> <li>a. continue to strengthen controls and internal reviews regarding allowable employee expenses for business purposes.</li> <li>b. update policies to ensure they clarify what employee expenses are acceptable for business purposes and those that are not, and communicate the policy requirements to employees.</li> </ul> <p><b>Recommendation Category: High Priority</b></p>
#14	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to undertake steps to improve compliance with employee expense policy requirements regarding:</p> <ul style="list-style-type: none"> <li>a. the level of supporting documentation needed and importance of retaining the documents in an organized manner.</li> <li>b. timely approval and submission of claims.</li> <li>c. appropriate level of signing authority.</li> <li>d. requirement for evaluations to be completed for external training.</li> </ul> <p><b>Recommendation Category: High Priority</b></p>
#16	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to develop guidelines for business trips, improving clarification on allowable expenses and number of attendees/trips per year.</p> <p><b>Recommendation Category: High Priority</b></p>
#17	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to provide additional clarification in the following policies pertaining to:</p> <ul style="list-style-type: none"> <li>a. Petty cash policy – refreshments, replenishment guidance, investigative expenses restrictions.</li> <li>b. Corporate travel policy – meal per diems, sundry/incidental charges, extended stays, accommodation rates, foreign exchange rate.</li> </ul> <p><b>Recommendation Category: High Priority</b></p>
#18	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to update the training approval form to include required sign-off for available budget, prior to the training expense being approved.</p> <p><b>Recommendation Category: High Priority</b></p>

#19	The Board request the Chief Executive Officer, Toronto Transit Commission, to consider options to reduce accommodation rates for TTC staff on business travel.  <b>Recommendation Category: High Priority</b>
#20	The Board request the Chief Executive Officer, Toronto Transit Commission, to explore the opportunity to share services for internal training with the City of Toronto for non-transit specific courses.  <b>Recommendation Category: High Priority</b>

**33) Report Title: Review of Toronto Transit Commission's Revenue Operations: Phase One – Fare Evasion and Fare Inspection, 2019**

No.	Recommendation
#11	The Board request the Chief Executive Officer, Toronto Transit Commission, to review current TTC fare gate functionality issues, and develop and implement short and long-term strategies to improve fare gate functionality to reduce revenue loss.  <b>Recommendation Category: High Priority</b>
#17	The Board request the Chief Executive Officer, Toronto Transit Commission, to ensure adequate controls are in place and consistently applied in the issuance of Child PRESTO cards by Distributors.  <b>Recommendation Category: High Priority</b>
#22	The Board request the Chief Executive Officer, Toronto Transit Commission, to take steps to improve the speed, reliability, and functionality of PRESTO hand-held devices for fare inspections. Such steps should include, but not be limited to: <ul style="list-style-type: none"> <li>a. Improving tracking and reporting of the functionality and repairs of the hand-held devices;</li> <li>b. Finalizing the Service Level Agreement with Metrolinx, which should specify a level of speed and functionality for the hand-held devices that meets Toronto Transit Commission's business requirements; and</li> <li>c. Holding Metrolinx accountable for its contracted service requirements on the speed, reliability and functionality of the hand-held devices supplied to the Toronto Transit Commission.</li> </ul> <b>Recommendation Category: High Priority</b>

**34) Report Title: Review of Toronto Transit Commission's Revenue Operations: Phase Two - PRESTO/TTC Fare Equipment and PRESTO Revenue, 2019**

No.	Recommendation
#2	The Board request the Chief Executive Officer, Toronto Transit Commission, to work together with Metrolinx to determine the best method to capture complete and accurate information on in-service vehicles for the PRESTO card reader availability calculation, including assessing TTC's Vision system for this purpose.
#4	<p>The Board request the Chief Executive Officer, Toronto Transit Commission, to work together with Metrolinx to:</p> <ul style="list-style-type: none"> <li>a. ensure missed devices in the device monitoring software tool are identified by PRESTO and communicated to TTC;</li> <li>b. determine and address the underlying issue for missed devices in the device monitoring software tool; and</li> <li>c. obtain back-up for the weekly card reader availability rate calculations.</li> </ul>
#31	The Board request the Chief Executive Officer, Toronto Transit Commission, to ensure that there are transactions reported from all in-service vehicles and fare gates by doing a reconciliation against transactions received from PRESTO's central system.
#32	The Board request the Chief Executive Officer, Toronto Transit Commission, to improve controls that verify whether there were transactions reported from offline devices when they reconnect back to the network.