

Auditor General's Office 2026 Work Plan and Budget Highlights

Date: October 21, 2025

To: Audit Committee

From: Auditor General

Wards: All

SUMMARY

The purpose of this report is to provide City Council with the Auditor General's 2026 Work Plan, which contains projects that are in progress or will begin in 2026, new projects on the horizon that may commence in either late 2026 or 2027, and a backlog list of potential future audit projects for the longer term. These audit projects are identified through our City-wide risk and opportunities assessment process that is conducted every five years and updated annually for changes in emerging issues, priorities, and trends in allegations made to the Fraud and Waste Hotline. The Auditor General also considers input received from City Councillors and City management. The Auditor General may amend the Annual Work Plan if new priorities arise.

This report also provides the 2026 Budget Highlights for information only, as the Audit Committee considers the Auditor General's 2026 Work Plan. The Auditor General is requesting \$9.119 million and this 2026 budget request will be presented directly to the Budget Committee at its meeting on January 14-16, 2026 for consideration. The Auditor General's budget request reflects resources needed to address her 2026 Work Plan.

The Auditor General would like to thank the Audit Committee and City Council for their continued support of this Accountability Office, and of the important work we do. We look forward to continuing to add value to the City and its agencies and corporations, make a positive difference in the lives of Torontonians through improved outcomes from our report recommendations, while taking an approach that helps to build relationships with auditees and stakeholders in a respectful manner.

RECOMMENDATIONS

The Auditor General recommends:

1. City Council receive the Auditor General's Office 2026 Work Plan and Budget Highlights for information.

FINANCIAL IMPACT

The recommendation in this report has no financial impact beyond the Auditor General's 2026 budget request.

The implementation of the Auditor General's recommendations results in savings to the City. Each year, the City realizes both quantifiable and non-quantifiable benefits from our audits and investigations. The Auditor General's 2025 Annual Report will be presented at the February 12, 2026 Audit Committee meeting. The Auditor General's 2024 Annual Report - Demonstrating the Value of the Auditor General's Office is available at:

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

DECISION HISTORY

Under *the City of Toronto Act*¹, 2006, the role of City Council is to:

- represent the public and to consider the well-being and interests of the City;
- develop and **evaluate the policies and programs** of the City;
- determine which services the City provides;
- **ensure** that administrative and controllership policies, practices and procedures **are in place to implement the decisions** of council;
- **ensure the accountability and transparency of the operations** of the City, including the activities of the senior management of the City;
- **maintain the financial integrity** of the City; and
- carry out the duties of council under this or any other Act.

Under Section 178(1), the Auditor General is “*responsible for assisting city council in holding itself and its administrators accountable for the quality of stewardship over public funds and for the achievement of value for money in city operations.*”

The Auditor General assists City Council by providing independent assessments of the quality of stewardship over public funds and whether value for money is being achieved in operations.

¹ [City of Toronto Act, 2006, S.O. 2006, c. 11, Sched. A](#)

Chapter 3 subsection 3-3.4 of the Toronto Municipal Code² states that:

“A. The Auditor General shall submit an annual plan to Council.

B. No deletions or amendments to the annual audit plan shall be made except by the Auditor General.

C. Despite Subsection B, Council may add to the annual audit plan by a two-thirds vote of all Council members.”

COMMENTS

The Auditor General's Office 2026 Work Plan has been developed based on a balancing of audit priorities and available audit resources. The projects in the 2026 Work Plan are organized as follows (refer to **Attachment 1** for details):

- projects in progress or to be commenced in 2026;
- projects we would like to commence on the horizon for 2027; and
- backlog list of potential projects that we would like to complete over the longer term.

The Auditor General incorporates flexibility in the Work Plan in order to respond to emerging issues when needed, and this may result in a re-prioritization or deferral of some audits at times.

CONTACT

Ina Chan, Deputy Auditor General, Auditor General's Office
Tel: (416) 392-8472, E-mail: Ina.Chan@toronto.ca

Ariane Chan, Assistant Auditor General, Auditor General's Office
Tel: 416-338-3130; E-mail: Ariane.Chan@toronto.ca

Matthew Crisafulli, Senior Audit Manager, Auditor General's Office
Tel: 416-392-2665, E-mail: Matthew.Crisafulli@toronto.ca

² [Toronto Municipal Code Chapter 3](#)

SIGNATURE

Tara Anderson
Auditor General

ATTACHMENT

Attachment 1: Auditor General's Office 2026 Work Plan and Budget Highlights